The Honorable Paul Cook  
1222 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515  

Dear Representative Cook:  

The undersigned organizations strongly oppose proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.  

Nonpartisanship is a cornerstone principle that has strengthened the public's trust of the charitable community. In exchange for enjoying tax-exempt status and the ability to receive tax-deductible contributions, 501(c)(3) organizations – charitable nonprofits, including religious congregations, and foundations – agree to not engage in “any political campaign on behalf of (or in opposition to) any candidate for public office.”  

That provision of law protects the integrity and independence of charitable nonprofits and foundations. It shields the entire 501(c)(3) community against the rancor of partisan politics so the charitable community can be a safe haven where individuals of all beliefs come together to solve community problems free from partisan divisions. It screens out doubts and suspicions regarding ulterior partisan motives of charitable organizations, as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics. Nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs.  

Charitable nonprofits, including religious congregations, are free to speak on important matters of the day and advocate on public policy issues and legislation. Private foundations, while barred from most lobbying activities, are free to engage in public debates, promote public education efforts, and fund a wide range of issue-focused activities. The relevant language in Section 501(c)(3) merely prohibits partisan campaign intervention, defined to include endorsing or opposing candidates for public office, publishing or distributing statements for or against candidates, or using tax-deductible and other resources to support partisan campaign activities.  

We are united in opposing any and all efforts to weaken or repeal this longstanding protection in the federal tax code (sometimes called the Johnson Amendment) that President Eisenhower signed into law in 1954. Weakening the law by allowing leaders of individual 501(c)(3) entities to endorse candidates for public office and engage in some partisan electioneering activities would damage the integrity and effectiveness of all charitable organizations and spawn litigation as innovative partisans seek to expand gray areas in the proposed legislation. Repealing the Johnson Amendment, an approach promoted by the President and some in Congress, would damage the federal Treasury as people take tax deductions for political contributions they could then funnel through charitable nonprofits, undercut fair elections by providing a loophole to avoid campaign contribution disclosure laws, and empower politicians to exert pressure for access to foundation assets and charitable funds for their own partisan campaigns rather than for the public good.
We urge you to join us in opposing efforts to weaken and/or repeal the current law that for six decades has successfully protected the integrity and effectiveness of charitable nonprofits and foundations by keeping them apart from partisan politics.

Respectfully,

California

10u Veteran, Inc.  Palm Springs
A Place Called Home  Los Angeles
Abrams Consulting  Santa Rosa
AchieveKids  San Francisco
Agile Rascal Theatre  Oakland
Alameda County Community Food Bank  Ukiah
Alex Rorabaugh Recreation Center  Oakland
Alternatives in Action
Americans United for Separation of Church and State, Kern County, CA  Bakersfield
Americans United for Separation of Church and State, Orange County, CA  Costa Mesa
Americans United for Separation of Church and State, Sacramento CA Chapter  Sacramento
Animal Legal Defense Fund  Cotati
Ann Martin Center  Emeryville
Art Without Limits  Santa Barbara
Asian Pacific Community Fund
Assistance League of Palm Springs Desert Area
Association of Fundraising Professionals, Orange County
Baby2Baby
Brooke Foundation Donor Advised Fund at RSF Foundation
Butte County Child Abuse Prevention Council
C. S. Fund  Chico
CA Destination Imagination  Freestone
 Cabrillo Economic Development Corporation  Ventura
California Association of Nonprofits (CalNonprofits)  San Francisco
California Council of Churches  Sacramento
California Council of Churches IMPACT  Sacramento
California for Democracy  Oakland
California School-Age Consortium  Berkeley
Cancer Care Network Foundation  Los Angeles
Catalina Island Museum Charities Housing  Avalon
Child Advocates of Silicon Valley  San Jose
Chinatown Service Center  Los Angeles
ChrisBooks Accounting  San Jose
Cinnabar Arts Corporation
CLUE: Clergy & Laity United For Economic Justice  Los Angeles
Community Education Partnerships  Oakland
Community Foundation of the Valleys
Community Medical Centers
CompassPoint Nonprofit Services  San Francisco
Compton Foundation  Solana Beach
Create Possibility  San Francisco
Creativity Explored  Claremont
Crossroads, Inc.
Crystal Springs Uplands School  Hillsborough
CS Fund  Freeston
Davis Wright Tremaine LLP  San Francisco
Dean & Margaret Lesher Foundation
Desert Ability Center
Digital Democracy
Earle Baum Center of the Blind, Inc.
Eddington Advisory Services  Mill Valley
Effective Nonprofits
Eleanor Smith & Associates  Palo Alto
Elizabeth F. Gamble Garden
Exponent Partners  San Francisco
Facing History and Ourselves, Friends for Youth  San Francisco
Community Letter in Support of Nonpartisanship

Family Care Network, Inc. - San Luis Obispo
Family Resource Center of Truckee - Truckee
Family Service Association - Hemet
First Graduate - San Francisco
Food Bank of Contra Costa and Solano - Concord
Friedman Consulting - Santa Barbara
Galileo Coaching - Lafayette
Garfield Foundation - Douala, Cameroon
Get Smart Africa - Costa Mesa
Girls Inc. of Orange County - Costa Mesa
Grantmakers Concerned with Immigrants and Refugees - Merced
Greater Nonprofits - Trinidad
Guiamar Hiegert, CFRE & Associates - Long Beach
Habitat for Humanity East Bay/ Silicon Valley - San Luis Obispo
Habitat for Humanity for San Luis Obispo County - San Luis Obispo
Habitat For Humanity Greater San Francisco, Inc. - San Francisco
Habitat for Humanity of Orange County - Santa Ana
Health Connected Heart to Heart - Redwood City
Heather Mack Consulting LLC - Oakland
Hoff Consulting - Long Beach
Human Rights Data Analysis Group - San Francisco
If/When/How - Oakland
Impact Young Adults InConcert Sierra - Grass Valley
Inland Valley Council of Churches d/b/a Inland Valley Hope Partners - Los Angeles
Inspiralaw - Los Angeles
Institute for Religious Tolerance, Peace and Justice - Los Angeles
International Community Foundation - National City
Inverness Associates - Berkeley
Janis Brewer Consulting - Oakland
Jason Weiner Consulting - Sacramento
Jewish Family & Children's Service of Long Beach & West Orange County - Long Beach
Jewish Family Service of Los Angeles - Los Angeles
Jewish Family Service of San Diego - San Diego
Junior League of San Diego - San Diego
Koreatown Youth and Community Center - Los Angeles
Krafty Marketing Solutions - League of California Community Foundations
League of California Community Foundations - Fremont
Life Skills Training and Educational Programs, Inc. - Fair Oaks
LifeRIng Recovery - Berkeley
Lighthouse Philanthropy Advisors - San Jose
Lincoln - Oakland
Little Brothers-Friends of the Elderly - San Francisco
Live Oak Adult Day Services - San Jose
Los Angeles Chamber Orchestra - Los Angeles
Los Angeles LGBT Center - Los Angeles
Loveland Farm Sanctuary - Los Angeles
LSH Foundation - Long Beach
Lupus LA - Los Angeles
March Field Air Museum - Riverside
Marcus Partners, LLC - Los Angeles
Maternal and Child Health Access - Los Angeles
MAZON: A Jewish Response to Hunger - Los Angeles
Meals on Wheels of the Monterey Peninsula, Inc. - Pacific Grove
Mission Edge - San Diego
Mission Minded - San Rafael
Mona Bismarck American Center - Los Angeles
Morgan Family Foundation - San Jose
Mosaic Consulting and Coaching - Charlottesville
Mountaintop Montessori - Napa
Napa Valley Community Housing - Napa
Nashashibi International Consultants, LLC - Laguna Hills
<table>
<thead>
<tr>
<th>Neighborhood Funders Group</th>
<th>Oakland</th>
<th>San Diego Advocates for Social Justice</th>
<th>San Diego</th>
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</thead>
<tbody>
<tr>
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<td>San Francisco</td>
<td>San Diego Public Library Foundation</td>
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<td>Los Angeles</td>
<td>San Diego Youth Symphony &amp; Conservatory</td>
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<td>San Luis Obispo Symphony</td>
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<td>Santa Ynez Valley Arts Assoc.</td>
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<td>SBCC Foundation</td>
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<td>Belmont</td>
<td>Seva Foundation</td>
<td>Berkeley</td>
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<td>SF LGBT Center</td>
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<td>Sierra HOPE</td>
<td>Sonora</td>
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<td>Sierra Repertory Theatre</td>
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<td>Silicon Valley Bicycle Exchange</td>
<td>Mountain View</td>
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<td>Watsonville</td>
<td>Silicon Valley Community Foundation</td>
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<td>Ventura</td>
<td>Solar Richmond</td>
<td>Los Angeles</td>
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<td>Eureka</td>
<td>Somos Mayfair</td>
<td>San Jose</td>
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<td>Patriots and Paws</td>
<td>Huntington Beach</td>
<td>South Asian Network</td>
<td>Artesia</td>
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<td>Point Foundation</td>
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<td>Speech and Language Development Center</td>
<td>Buena Park</td>
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<td>St. Ignatius College Preparatory</td>
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<td>Los Angeles</td>
<td>Stapleton School of the Performing Arts</td>
<td>San Anselmo</td>
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<td>Strawberry Seals, Inc.</td>
<td>San Francisco</td>
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<td>Venice</td>
<td>Surrogate Gallery Projects SWEA</td>
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<td>Clovis</td>
<td>Swift Foundation</td>
<td>Los Osos</td>
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<td>Richmond Community Foundation</td>
<td>San Jose</td>
<td>Teen Success, Inc.</td>
<td>Milpitas</td>
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<td>Rochester Institute of Technology</td>
<td>Richmond</td>
<td>The 5 Gyres Institute</td>
<td>Los Angeles</td>
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<td>Los Altos</td>
<td>The American Board of Venous &amp; Lymphatic Medicine</td>
<td>San Francisco</td>
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<td>The Elizabeth F. Gamble Garden</td>
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<td>Los Angeles</td>
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</tbody>
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The River Project
Theresa Nelson & Associates
Tides
TR Brown Consulting
TransForm
Tri Valley Haven
Tuleyome
Unemployment Services Trust
Unitarian Universalist Church of the Desert
United Way of Kern County
United Ways of California
Unleashing Generosity / Triskeles Foundation
Vegan Outreach
Vesper Society
Vista Center for the Blind & Visually Impaired
Wave Foundation
Waves of Gratefulness
Weingart Foundation
Western Methodist Justice Movement
William and Flora Hewlett Foundation
Women Organizing for Change in Agriculture and Natural Resource Management
WomenShelter of Long Beach
Youssef and Kamel Mawardi Fund
YWCA of North Orange County

American Athiests
American Bladder Cancer Society
American Board of Venous & Lymphatic Medicine
American Brass Chamber Music Association
American Conference of Academic Deans
American Heart Association
American Historical Association
American Jewish Committee
American Medical Association Foundation
American Podiatric Medical Association, Inc.
American Red Cross
Americans for the Arts
Americans Promoting Study Abroad
Americans United for Separation of Church and State
Amyloidosis Foundation
Animal Legal Defense Fund
Annie E. Casey Foundation
Anti-Defamation League
Asian Pacific American Legal Resource Center
Association for Jewish Outreach Professionals
Association of American Colleges and Universities
Association of Art Museum Directors
Association of Direct Response Fundraising Counsel
Association of Fundraising Professionals
Association of Immunization Managers
Association of Nature Center Administrators
Astraea Lesbian Foundation for Justice
Baptist Joint Committee for Religious Liberty
Baptist Women in Ministry
Barr Foundation
BoardSource
Brady Campaign and Center to Prevent Gun Violence
Camp Fire
Campion Foundation
Catholic Charities USA
Catholic Mobilizing Network
Center for Health, Environment & Justice
Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
Commonwealth Fund
Council on Foundations
Council for Global Equality

National Organizations

Abila
Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org
Alliance for Strong Families and Communities
Alfred P. Sloan Foundation
America Solidaria U.S.
American Alliance of Museums
American Association of Anatomists
American Association of Physics Teachers
American Association of Teachers of German
Community Letter in Support of Nonpartisanship

Dance USA
Dementia Society, Inc.
Democracy 21
Destination & Travel Foundation
Dietel Partners, LLC
Disability Rights Advocacy Fund
Easter Seals
Ecology Project International
Engineering Conferences International
Episcopal Relief & Development
Feed the Children
Feeding America
Fidesco USA
Food & Water Watch
Ford Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries International, Inc.
Grantmakers for Effective Organizations
Greater Nonprofits
GuideStar
Habitat for Humanity International
Harbor Compliance
HawkWatch International
Hindu American Foundation
Histiocytosis Foundation
Horizons National
Human Science Institute
Independent Sector
International Essential Tremor Foundation
International Hearing Dog, Inc.
International Performing Arts for Youth
International Primate Protection League
Issue One
Jessie Ball DuPont Fund
Jewish Alliance for Law and Social Action
Jewish Council for Public Affairs
Jewish Federations of North America
Leadership USA
League of American Orchestras
League of Women Voters
Leukemia Research Foundation
Local Learning: The National Network for Folk Arts in Education
Lumina Foundation
Lymphoma Foundation of America
Migraine Research Foundation
Mentors International
Morino Ventures, LLC
National 4-H Council
National Alliance of Community Economic Development
National Association of Charitable Gift Planners
National Association of Health Data Organizations
National Association of State Boating Law Administrators (NASBLA)
National Association of Watch and Collectors
National Association for Shoplifting Prevention
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
National Committee for Responsive Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
National Council of Tribes
National Dance Education Organization
National Hartford Centers of Gerontological Nursing Excellence
National Human Services Assembly
National Indian Child Welfare Association
National LGBTQ Task Force
National Organization for Albinism and Hypopigmentation
National Runaway Safeline
National Safe Place Network
National Tongan American Society
NEO Law Group
North American Bramble Growers Research Foundation
OPERA America
Partnership for America's Children
Pension Fund of the Christian Church
Philanthropy for Active Civic Engagement
Project Wet Foundation
Project Managers Without Borders
Public Citizen
Rockefeller Brothers Fund
Secular Coalition for America
Senior Executives Association
Seva Foundation
Skillman Foundation
Silicon Valley Community Foundation
Smith's Food and Drug
Social Velocity
The Arc of the United States
The Aspen Institute
The Association of Junior Leagues
     International, Inc.
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The George Gund Foundation
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The United Methodist Church – General
     Board of Church and Society
The Voter Participation Center
TIDES
Unemployment Services Trust
Union for Reform Judaism
United Philanthropy Forum
United Way Worldwide
University Professional & Continuing
     Education Association
US Lacrosse
Vasculitis Foundation
Volunteers in Medicine
Volunteers of America
Voto Latino
Wallace Global Fund
WasteWater Education
Weingart Foundation
William and Flora Hewlett Foundation
Words Without Borders
World Day of Prayer USA
World Neighbors, Inc.
Youth Services America
YWCA USA