The Honorable Chris Smith
2373 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Smith:

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,

**New Jersey**

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`Opio Haku Mo`olelo Branchburg
A. L. Ball CPA Somerset
Above The Rim, Inc. of Newark
Advance Housing, Inc. Teterboro
Agraj Seva Kendra Monroe Township
Algonquin Arts Theatre Manasquan
Allies In Caring, Inc. Hammonton
American Association of Teachers of German Cherry Hill
American Atheists Cranford
Anathtoh Foundation Plainfield
Angels For Action, Inc. Mendham
ANJEC
Anti-Poverty Network of New Jersey
Art House Productions Jersey City
ArtZwag
Associate Alumnae of Douglass College New Brunswick
Bayshore Family of Companies Keasbey
BazanED Hackensack
Bergen Volunteer Medical Initiative Lawrenceville
Boys & Girls Clubs of Mercer County Camden
Camden Area Health Education Center Pennington
Capacity Building and Policy Experts Union
Carolyn Dorfman Dance New Brunswick
CASA (Court Appointed Special Advocates) of New Jersey, Inc. Washington
CASA Shaw Trenton
Catholic Charities, Diocese of Trenton Basking Ridge
Center for Non-Profits North Brunswick
Center for Regenerative Community Solutions
Central Jersey Family Health Consortium
Chen Dance Company Englewood Cliffs
Children's Aid and Family Services, Inc. Paramus
Children's Specialized Hospital Foundation Island Heights
Christ Episcopal Church Glen Ridge
Christ the King Preparatory School Highlands
Clean Ocean Action, Inc. Jersey City
Clear, Effective Communications Paterson
Community Outreach Services, Inc.
Community Planning & Advocacy Council Summit
Concerned Persons for Adoption
COPE
Council of New Jersey Grantmakers Trenton
CPFANJ Garwood
Creative Capacity Edison
Creative Communications Paterson
Creative New Jersey Red Bank
CUMAC
D.G. McDermott Associates, LLC Irvington
David's Shoes A NJ Nonprofit Corporation Clayton
Delaware Valley Americans United for Separation of Church and State
Dress for Success Morris County
Edison Greenways Group, Inc. Edison
Educational Arts Team Jersey City
Elizabeth Coalition to House the Homeless Elizabeth
Fabian Consulting, Inc.
Family and Children's Services Hightstown
Family Promise of Warren County, Inc. Oxford
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Community Letter in Support of Nonpartisanship

New Jersey

Family Resource Associates, Inc.
Family Service Association
Financial Wellness Institute
First Congregational Church of Montclair
Foster and Adoptive Family Services
FRA
Freedom Center for Wildlife, Inc.
Friends of Ortley Beach
Fylstra & Associates, LLC
Geraldine R. Dodge Foundation
GlassRoots
GreggSmith.com, Inc.
Gubarry, Inc.
Heightened Independence & Progress (hip)
Histiocytosis Association
HI TOPS, Inc.
hob'art co-operative gallery
Holiday Express
Home Care Options
HomeFront
Homeless Solutions, Inc.
Hope Community Outreach
Housing and Neighborhood Development Services
(HANDS), Inc.
Hudson County Housing Resource Center
Hudson Pride Connections Center
Hudson River Apiary Society
Hyacinth AIDS Foundation
Imagine, A Center for Coping with Loss
Interfaith Hospitality Network - Essex
Ironbound Community Corporation
JCDTOC, Inc.
Jersey Battered Women's Service
Jersey Central Theatre Company
Jewish Community Relations Council of Southern New Jersey
Jewish Renaissance
Kessler Foundation
Kids Corporation II
KinderSmile Foundation
Literacy Volunteers of America - Monmouth County
Love of Jesus Food Pantry
Lumajourney Healing Ministries, LLC
Marcia Smith Fleres LLC
Marie Adelaide Center / Adelaide's Place
Maushumi Nerurkar
MGR Counseling, LLC
Mi Casita Day Care Center, Inc.
Monmouth Conservation Foundation
Morris Arts
Morris County Historical Society
Morris Habitat for Humanity
Morris Park Alliance
Mosaic Dance Theater Company
Music/Art of NJ, Inc.
My Eternal Family
NAMI Camden County
Network of Jewish Human Service Agencies
New Eyes for the Needy
New Jersey Association of Community Providers
New Jersey Association of Mental Health and Addiction Agencies, Inc.
New Jersey Association on Correction
New Jersey Community Capital
New Jersey Future
New Jersey Policy Perspective
New Jersey Public Health Association
New Jersey SHARES, Inc.

New Jersey

Perth Amboy
East Hanover
Newark
Bloomfield
Long Branch
Paterson
Red Bank
Wayne
Plainsboro
Atlantic City
Belle Mead
Camden
Camden
Middletown
Morristown
Morris Plains
Randolph
Glen Ridge
Paterson
Mount Laurel
PARAMUS
Short Hills
Mercerville
Trenton
New Brunswick
Trenton
Morristown
Piscataway
Ewing
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<tr>
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<td>oneCommunityConnect</td>
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<td>Rescue Hands United International, Inc.</td>
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<td>Community Letter in Support of Nonpartisanship</td>
<td>New Jersey</td>
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<td>Trenton Area Soup Kitchen</td>
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<td>University-NOW Day Nursery</td>
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<td>Victoria Foundation</td>
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<td>Vintage Automobile Museum of NJ</td>
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<td>Forked River</td>
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**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
- American Atheists
- 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 Physiological Society
- 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
- 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
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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