

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Tom Reed
2437 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Reed:

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 York Organizations

| | | | |
|---|--------------------|---|---------------|
| 4 Real Women International, Inc. | New York City | BeaconArts | |
| 4heads, Inc. | Brooklyn | Beatrix Farrand Garden Association | Hyde Park |
| 826NYC, Inc. | Brooklyn | Big Reuse | |
| Abraham Lincoln Brigade Archives | New York City | Bond Street Theatre | New York City |
| Accreditation Council for Psychoanalytic Education, Inc. | New York City | Braata Productions | |
| Adirondack Foundation | Lake Placid | Bronx Arts Ensemble | Bronx |
| Adirondack Lakes Center for the Arts | Blue Mountain Lake | Bronx Children's Museum | |
| Adolph and Esther Gottlieb Foundation | New York City | Bronxville Women's Club | Bronxville |
| Aging in New York Fund, Inc. | New York City | Brooklyn Academy of Music | Brooklyn |
| Agricultural Stewardship Association | Greenwich | Brooklyn Arts Council | Brooklyn |
| AIGA | New York City | Brooklyn Bar Association | Brooklyn |
| Alfred P. Sloan Foundation | New York City | Volunteer Lawyers Project | |
| American Brass Chamber Music Association | New York City | Brooklyn Heights Association | Brooklyn |
| Ancramdale Neighbors Helping Neighbors Association, Inc. | Ancramdale | Buddhist Global Relief | |
| Angels Unaware, Inc. | Bronx | Buffalo Fine Arts Academy d/b/a Albright-Knox Art Gallery | Buffalo |
| Annabella Gonzalez Dance Theater, Inc. | New York City | Calling All Poets | Wallkill |
| Anti-Defamation League | New York City | Camp Stella Maris | Livonia |
| Art School of Columbia County | Ghent | CancerCare | New York City |
| Arts on the Lake | Kent | Capital District Humanist Society | Albany |
| Artsmith, Inc. | Bronx | Carroll Gardens Association, Inc. | Brooklyn |
| Asian American Arts Alliance | Brooklyn | CASA of Rochester/Monroe County | Rochester |
| Association for Vision Rehabilitation and Employment, Inc. | Binghamton | Catholic Charities - Archdiocese of New York | Ulster Park |
| Association of Art Museum Directors | New York City | Cause Effective | New York City |
| Association of Research and Enlightenment of New York, Inc. | New York City | Cause Strategy Partners, LLC | New York City |
| Association of Teaching Artists | Fairport | Cayuga Museum of History and Art | Auburn |
| Astoria Performing Arts Center | | Cazenovia Recovery Systems, Inc. | Buffalo |
| Astraea Lesbian Foundation for Justice | | Center for Democratic Values | Walden |
| AutismUp | Webster | Center for Elder Law & Justice | Buffalo |
| Avodah: The Jewish Service Corps | New York City | Center for Family Representation | New York City |
| Ballet Tech Foundation, Inc. | New York City | Center for Health, Media & Policy | |
| | | Central Adirondack Partnership (CAP-21) | Old Forge |
| | | Charles Settlement House | Rochester |
| | | Chenango River Theatre | Greene |
| | | Cherry Valley Artworks, Inc. | |
| | | Clemens Center | Elmira |
| | | Clifton Park-Halfmoon Public Library | Clifton Park |
| | | CNY Fair Housing | Syracuse |

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| CodeEd | Brooklyn | GLSEN | |
| Community Foundation of Tompkins County | Ithaca | GO ART! | |
| Community Resource Exchange | New York City | God's Love We Deliver | New York City |
| Constance Saltonstall Foundation for the Arts | Ithaca | GOH Productions | New York City |
| Cooperstown Graduate Association (for the Cooperstown Graduate Program in Museum Studies) | Cooperstown | Governance Matters, Inc. | New York City |
| Council Services Plus | Albany | Green City Challenge | Bronx |
| Crime Victims Assistance Center, Inc. | Binghamton | Green:Inspired:Art | New York City |
| Dance Theatre Etcetera | Brooklyn | Greenwich House, Inc. | New York City |
| Danielle House, Inc. | Binghamton | GrowNYC | New York City |
| Depot Theatre | Westport | Habitat for Humanity of Greater Newburgh | Newburgh |
| Development Counsel | New York City | Habitat for Humanity of NYS | Nichols |
| Directions for Our Youth, Inc. | Bronx | Habitat for Humanity of Tompkins and Cortland Counties | Ithaca |
| Divine Anointing Touch Ministries | Brooklyn | Harmonie Ensemble/New York | |
| DOROT, Inc. | New York City | Head Start Sponsoring Board Council | New York City |
| Dutchess Outreach, Inc. | Poughkeepsie | HeARTs Speak, Inc. | Poughkeepsie |
| Elsie K. Powell House | Old Chatham | Her Justice | New York City |
| Engineering Conferences International | New York City | Holy Apostles Soup Kitchen/Church of Holy Apostles | New York City |
| Erie Canalway Heritage Fund, Inc. | Waterford | Homeless Services United | New York City |
| Esopus Foundation Ltd. | Brooklyn | Hope 7 Community Center | Troy |
| Essentials First Foundation | Chicago | Hour Children, Inc. | Long Island City |
| Family of Woodstock, Inc. | Kingston | Howland Chamber Music Circle | New Hamburg |
| Feel the Music! | New York City | Hudson Highlands Land Trust | Garrison |
| Finger Lakes Independence Center Board of Directors | Ithaca | Human Services Council of New York | New York City |
| Finger Lakes ReUse, Inc. | Ithaca | Innovative Charitable Initiatives, Inc. (ICI) | Albany |
| First Presbyterian Church | Rome | Interfaith Council for Action, Inc. | Ossining |
| Food Bank of Central New York | Syracuse | JCC of Binghamton | Vestal |
| Food Bank of the Southern Tier | Elmira | Jeevan Jyoti Inc. Senior Support Group | New York City |
| Ford Foundation | New York City | Jezebel Productions | Southold |
| Fordham Street Foundation | New York City | jGirls Magazine | New York City |
| Fort Greene Strategic Neighborhood Action Partnership | Brooklyn | Junior League of Long Island | |
| Four Way Books | | Katonah Museum of Art | Katonah |
| Franciscan Friars-Holy Name Province | New York City | Kavelman Group Philanthropic Advisors | New York City |
| Friends of Five Rivers | Delmar | Keoni Movement Arts | New York City |
| Friends of the Upper Delaware River | Hancock | Kinesis Project dance theatre | New York City |
| Friends of Tilonia, Inc. | Brooklyn | Kitchen Theatre Company, Inc. | Ithaca |
| Friends of UNFPA | New York City | Lar Lubovitch Dance Company | New York City |
| GHS Philanthropy Management | New York City | L'Arche Syracuse, Inc. | Syracuse |
| Global Justice | New York City | Lawyers For Children | New York City |
| Institute, Metropolitan Community Churches | New York City | League of American Orchestras | New York City |
| | | LeAp | New York City |
| | | Let's Get Ready | New York City |
| | | LifeWay Network | Rego Park |
| | | Lifting Lives | Bronx |

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| Literacy New York, Inc. LiteracyCNY | Lancaster Syracuse | New York State Council for Community Behavioral Healthcare | Albany |
| Livingston Arts Center | | | |
| Liz Claiborne and Art Ortenberg Foundation | New York City | New York State Network for Youth Success | Troy |
| Local Learning: The National Network for Folk Arts in Education | New York City | New Yorkers for Parks Nonprofit & Philanthropic Management | New York City New York City |
| Long Island Cat Kitten Solution, Inc. | | Nonprofit Coordinating Committee of New York | New York City |
| Long Island Center for Independent Living, Inc. (LICIL) | Levittown | North Country Library System | Watertown |
| Long Island Traditions | | North Country Underground Railroad Historical Association | New York City |
| Madison Square Park Conservancy | New York City | Northern Regional Center for Independent Living | Watertown |
| MADRE | New York City | NYARC | Buffalo |
| Maloto | New York City | NYC Housing Partnership Development Corp. | Brooklyn |
| Manhattan Land Trust | | | |
| Margert Community Corporation | Far Rockaway | NYC Outward Bound Schools | Long Island City |
| Marketing EDGE | New York City | One Spirit Learning Alliance | New York City |
| Massachusetts Avenue Project | Buffalo | Oneida Improvement Committee, Inc. | Oneida |
| Marxe School of Public and International Affairs, Baruch College | Long Island City | OPERA America | New York City |
| Maysles Institute (dba Maysles Documentary Center) | New York City | Opportunities for Otsego, Inc. | Oneonta |
| Mediation Center of Dutchess County | Poughkeepsie | Orange County NY Arts Council | Sugar Loaf |
| MERCAZ USA | New York City | Otsego 2000, Inc. | Cooperstown |
| MFY Legal Services, Inc. | New York City | PathStone Corporation | Rochester |
| Mid-Hudson Association for Persons with Disabilities Inc. | Poughkeepsie | Peggy Ogden LLC | Syracuse |
| Migraine Research Foundation | | Performing Arts Of Woodstock | |
| Mohawk Valley Center for the Arts | Little Falls | Philanthropy New York | New York City |
| Mohonk Preserve, Inc. | New Paltz | Priory of St. Benedict, Inc. | |
| Museum Association of New York | Huntington | Prison Communities International, Inc. | Katonah |
| Music Conservatory of Westchester | White Plains | Pro Bono Partnership | White Plains |
| National Bottle Museum | Ballston Spa | Red Hook Initiative | Brooklyn |
| National Susan B. Anthony Museum & House | Rochester | Red Rooster Group | New York City |
| New Destiny Housing Corporation | New York City | Relationships and Dyads, Inc. | Brooklyn |
| New Federal Theatre | New York City | Rensselaer County Historical Society | Troy |
| New Genesis Productions | West Shokan | Reproductive Health Access Project | New York City |
| New York City Community Chorus | New York City | ReThink Local | Gardiner |
| New York Common Pantry | | Rhinebeck Aerodrome Museum | Rhinebeck |
| New York Council of Nonprofits, Inc. (NYCON) | Albany | Robert Strell Real Estate Consulting | Williamsville |
| New York Lawyers for the Public Interest | New York City | Rochester Education Foundation | Rochester |
| | | Rochester NY Chapter Americans United for Separation of Church and State | Rochester |
| | | Rockefeller Brothers Fund | New York City |
| | | | Nyack |

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| Rockland County Pride Center | | The Fortune Society | Long Island City |
| Room for All, Inc. | Albany | The Giving Circle, Inc. | |
| Roxbury Arts Group | Roxbury | The Institute for Human Services | Bath |
| Sabater Foundation | New York City | The Lesbian, Gay, Bisexual & Transgender Community Center | New York City |
| Safe Haven 4 Animals | Stormville | The McCarthy Charities | Troy |
| Saratoga Chamber Players | Stony Creek | The New York Community Trust | New York City |
| SC Group | | The Pen and Rush, Inc. | New York City |
| Schenectady Inner City Ministry | Schenectady | The Picture House Regional Film Center | Pelham |
| Schoharie Mohawk Initiative for Science and Technology | Duanesburg | The Public Theater | New York City |
| Schweinfurth Memorial Art Center | Auburn | The Raoul Wallenberg Committee of the United States | New York City |
| Serious Fun After School, Inc. | New York City | The Richards Library | Warrensburg |
| Service Program for Older People | New York City | The Riding With Us Foundation, Inc. | Brooklyn |
| Shannon Hummel/Cora Dance | Brooklyn | The Scherman Foundation | New York City |
| SHARE: Self-help for Women with Breast or Ovarian Cancer | New York City | The Tyler Clementi Foundation | New York City |
| Southern Hills Preservation Corporation | LaFayette | Theater for the New City | New York City |
| Springville Center for the Arts | Springville | Theaterlab, Inc. | New York City |
| St. Luke's School | New York City | Theatre Development Fund | New York City |
| St. Paul's Center | Rensselaer | Theatre of Youth | Buffalo |
| Starflower Experiences | | Tioga County Rural Ministry, Inc. | Owego |
| Step Up | New York City | Tompkins Community Action, Inc. | Ithaca |
| Stetwin Consulting | New York City | Tompkins Corners Cultural Center, Inc. | Putnam Valley |
| Stonewall Community Foundation | New York City | Transfertation, Inc. | New York City |
| Strategic Fundraising | | Treehouse Shakers | New York City |
| Sullivan County Child Care Council, Inc. | Ferndale | Trickle Up | New York City |
| Support Center for Nonprofit Management, Inc. | New York City | Troy Children's Chorus | Troy |
| Susan J Ragusa, Consultant | Rhinebeck | Troy Housing Authority | Troy |
| Sweetbriar Nature Center | Smithtown | Troy Savings Bank Music Hall | Troy |
| Sylvan Winds, Inc. | New York City | True Insights Consulting LLC | Pittsford |
| Syracuse Northeast Community Center | Syracuse | Union for Reform Judaism | |
| Talking Brains Initiative, Inc. | Montgomery | Union Settlement | New York City |
| Tamer Center for Social Enterprise, Columbia University | New York City | United Church Funds | New York City |
| Tanenbaum Center for Interreligious Understanding | New York City | United Church Home Society | |
| Tanglewood Nature Center & Museum | Elmira | United Neighborhood Houses | New York City |
| The Bandera Family And Community Alliance, Inc. | Binghamton | United Tenants of Albany | Albany |
| The Catalog for Giving of NYC | New York City | United Way of New York City | |
| The Century Foundation | New York City | United Way of the Southern Tier, Inc. | Corning |
| The Chocolate Factory Theater | New York City | Unity House of Troy | Troy |
| The Clark Foundation | New York City | University Consultation Center | Bronx |
| The Commonwealth Fund | New York City | Untermeyer Performing Arts Council, Inc. | Yonkers |
| The Dyson Foundation | Millbrook | UPAC | |
| The Educational Foundation of America | | Upstate Films Limited | Rhinebeck |
| | | Virtual Education Life Skills Mentoring Services, Inc. (V-ELMS) | Brooklyn |

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| Volunteers Improving Neighborhood Environments, Inc. | Binghamton | Asian Pacific American Legal Resource Center |
| Volunteers of America Upstate New York | Rochester | Association for Jewish Outreach Professionals |
| Washburn Carmichael | Ossining | Association of American Colleges and Universities |
| West Village Committee | New York City | Association of Art Museum Directors |
| Westbeth Artists Residents Council | New York City | Association of Direct Response Fundraising Counsel |
| Westchester Country Club | | Association of Fundraising Professionals |
| Women's Bar Association of Orange & Sullivan Counties Foundation, Inc. | Newburgh | Association of Immunization Managers |
| Women's Studio Workshop | Rosendale | Association of Nature Center Administrators |
| Words Without Borders | New York City | Astraea Lesbian Foundation for Justice |
| World Day of Prayer USA | New York City | Baptist Joint Committee for Religious Liberty |
| World Music Institute, Inc. | Brooklyn | Baptist Women in Ministry |
| YMCA of Olean | Hinsdale | Barr Foundation |
| You Are Beautiful People, Inc. | Warwick | BoardSource |
| Zegar Family Foundation | New York City | Brady Campaign and Center to Prevent Gun Violence |

National Organizations

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| Abila | | Center for Health, Environment & Justice |
| Accreditation Council for Psychoanalytic Education, Inc. | | Center for Inquiry |
| AdoptAClassroom.org | | Charles Stewart Mott Foundation |
| Alliance for Strong Families and Communities | | Citizen Schools |
| Alfred P. Sloan Foundation | | CleanSlateNow |
| American Alliance of Museums | | Commonwealth Fund |
| American Association of Anatomists | | Council on Foundations |
| American Association of Physics Teachers | | Council for Global Equality |
| American Association of Teachers of German | | Dance USA |
| American Bladder Cancer Society | | Dementia Society, Inc. |
| American Board of Venous & Lymphatic Medicine | | Democracy 21 |
| American Brass Chamber Music Association | | Destination & Travel Foundation |
| American Conference of Academic Deans | | Dietel Partners, LLC |
| American Heart Association | | Disability Rights Advocacy Fund |
| American Historical Association | | Ecology Project International |
| American Jewish Committee | | Engineering Conferences International |
| American Medical Association Foundation | | Feed the Children |
| American Physiological Society | | Feeding America |
| American Podiatric Medical Association, Inc. | | Food & Water Watch |
| American Red Cross | | Ford Foundation |
| Americans for the Arts | | Forum of Regional Associations of Grantmakers |
| Americans Promoting Study Abroad | | Free Press |
| Americans United for Separation of Church and State | | Girl Scouts of the USA |
| Amyloidosis Foundation | | Girls Inc. |
| Annie E. Casey Foundation | | Global Integrity |
| | | Goodwill Industries, International |
| | | 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 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 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
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Committee for Responsive
Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
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 Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The Voter Participation Center
TIDES
Unemployment Services Trust
Union for Reform Judaism
United Way Worldwide
University Professional & Continuing
Education Association
US Lacrosse
Vasculitis Foundation
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