

Honorable Scott Brown  
59 Dirksen Senate Office Building  
Washington, DC 20510

Honorable John Kerry  
218 Russell Senate Office Building  
Washington D.C. 20510

Honorable Michael Capuano  
1414 Longworth House Office Building  
Washington, DC 20515

Honorable Barney Frank  
2252 Rayburn House Office Building  
Washington, DC 20515

Honorable Bill Keating  
315 Cannon House Office Building  
Washington, DC 20515

Honorable Stephen Lynch  
2348 Rayburn House Office Building  
Washington, DC 20515

Honorable Edward Markey  
2108 Rayburn House Office Building  
Washington, DC 20515

Honorable James McGovern  
438 Cannon House Office Building  
Washington, D.C. 20515

Honorable Richard Neal  
2208 Rayburn House Office Building  
Washington, DC 20515

Honorable John Olver  
1111 Longworth House Office Building  
Washington, DC 20515

Honorable John Tierney  
2238 Rayburn House Office Building  
Washington, DC 20515

Honorable Niki Tsongas  
1607 Longworth House Office Building  
Washington, DC 20515

Dear Massachusetts Congressional Delegation,

We, the undersigned nonprofit organizations of Massachusetts, are concerned by reports that Congress is considering a cap or elimination of the itemized charitable deduction as part of a deal to avert the fiscal cliff. We urge you to protect this deduction—a unique and cherished incentive for Americans to invest directly in important community needs.

The nonprofit sector plays a central role in the social and economic vitality of the Commonwealth of Massachusetts. Our organizations educate and keep the citizenry healthy; care for the most vulnerable populations; and preserve the state's cherished historical, cultural and environmental resources. Nonprofits employ 16.7% of the workforce, or nearly 500,000 Massachusetts residents, and are responsible for \$250 billion in annual revenues.

Congress codified the strong American tradition of giving back to our communities in the tax code nearly a century ago, when it provided for deductions on charitable contributions in the Revenue Act of 1917. Now, as an April 2011 Gallup poll illustrated, 7 in 10 Americans oppose the elimination of the charitable tax deduction, regardless of whether the savings would be used to lower their taxes or reduce the deficit.

The charitable tax deduction maintains such broad support because it is the only incentive that provides not a personal benefit, but instead a mechanism to support critical community needs and generates considerable leverage on the federal government's investment. For every dollar that is deducted through the charitable giving incentive, nearly three dollars of

private spending go directly to schools, hospitals, social service organizations, museums, historical landmarks, open spaces and more.

It is clear that the charitable deduction works and that more people give—and give more—as a result. Dr. Martin Feldstein, a professor of economics at Harvard University and president emeritus of the National Bureau of Economic Research, estimates that without the charitable giving incentive, annual giving in the U.S. would drop 25 to 36 percent. He also states that the proposed cap could cost charities as much as \$7 billion a year in contributions.

The direct impact on nonprofits in Massachusetts would be devastating. According to the IRS, Massachusetts residents contributed \$4.3 billion in itemized charitable donations in 2010. 60 percent of those contributions were made by individuals with incomes greater than \$200,000. A national study, released last month by Bank of America, asked philanthropists, whose incomes were \$200,000 or more, whether their giving habits would change if the charitable giving deduction were eliminated. Nearly half (49 percent) indicated that they would decrease their giving, and 20 percent indicated that their contributions would “dramatically decrease.”

Charitable giving is the lifeblood on the nonprofit sector and any effort that would eliminate, reduce, or cap the tax value of charitable contributions will affect our ability to address critical needs in Massachusetts cities and towns. We urge you to protect and make clear your support for the charitable giving incentive.

Thank you for your continued work on behalf of the citizens of the Commonwealth.

Sincerely,

Frank Albani, Director, Soule Homestead Education Center  
Margaretta S. Andrews, Executive Director, Community Foundation of Nantucket  
Katjana Ballantyne, Executive Director, Girls' L.E.A.P.  
Jeffrey Bass, Executive Director, Emmanuel Gospel Center, Inc.  
Judith Bigelow-Costa, President, Middleborough on the Move  
Donna Blanchard, Executive Director, Apple Tree Arts  
Ruth Bramson, CEO, Girl Scouts of Eastern Massachusetts  
Michael Brown, CEO, City Year, Inc.  
Ann Budner, Chair, MetroWest Nonprofit Network  
Julia Burgess, Executive Director, Martha's Vineyard Community Services  
Sandra Burke, Vice President and Executive Director, City Year Boston  
Jeremy Burton, Executive Director, Jewish Community Relations Council of Greater Boston  
Vanessa Calderón-Rosado, Ph. D., CEO, Inquilinos Boricuas en Acción  
Maureen Cavanagh, Director, Magnolia New Beginnings, Inc.  
Swanna Champlin, Executive Director, L'Arche Irenicon, Inc.  
Selina Chow, Board President, Boston Chinatown Neighborhood Center, Boston  
Jack Clarke, Director of Public Policy and Government Relations, Mass Audubon  
Brenda Clement, Executive Director, Citizen Housing and Planning Association  
Cheryl Clyburn Crawford, Executive Director, MassVOTE

Denise N. Cogman, Executive Director, Springfield School Volunteers  
Elizabeth Cohen, Executive Director, Families First Parenting Programs  
David Cohen, Executive Director, Doc Wayne Athletic League  
Marcia Cooper, President, Green Decade Newton  
Gregg Croteau, Executive Director, United Teen Equality Center  
Maureen F. Curley, President, Campus Compact  
Michael Curry, Esq., Legislative Affairs and Senior Counsel, Massachusetts League of  
Community Health Centers  
Catherine D'Amato, President and CEO, The Greater Boston Food Bank  
Russ Davis, Executive Director, Massachusetts Jobs with Justice  
Margo Deane, Executive Director, Framingham Coalition for the Prevention of Alcohol and  
Drug Abuse  
Joe Diamond, Executive Director, Massachusetts Association for Community Action  
Kathleen Dowd, Executive Director, Human Service Forum  
Daniel J. Driscoll, President and CEO, Harbor Health Services, Inc.  
Suzanne C. Dubus, CEO, Jeanne Geiger Crisis Center, Inc.  
Toni Elka, Executive Director and Founder, Future Chefs  
Kate Fentress, MSW, Executive Director, Women's Fund at the Community Foundation of  
Southeastern Massachusetts  
Juliana Field, Director of Development, Brain Injury Association of Massachusetts  
Anne-Marie Fitzgerald, COO, Reach Out and Read  
Maryanne Frangules, Executive Director, Massachusetts Organization for Addiction Recovery  
Adele Franks, Board President, Grow Food Northampton, Inc.  
Tim Garvin, Chair, Council of Massachusetts United Ways  
Tim Garvin, CEO, United Way of Central Massachusetts  
Bob Giannino-Racine, CEO, uAspire  
Paul Grogan, President and CEO, The Boston Foundation  
Mary Gunn, Executive Director, Generations Incorporated  
Emily Haber, CEO, Massachusetts Service Alliance  
Jeff Hansell, Executive Director, Belmont Media Center  
Melissa Harper, CEO, Good Sports  
David Hawkesworth, Executive Director, Helping Communities in Crisis, Inc.  
Charmane Higgins, Executive Director, STRIVE/Boston Employment Service, Inc.  
Janice Hoffman, President and CEO, Wide Horizons For Children  
Danielle Holly, Executive Director, Common Impact  
Donna Hunnewell, Executive Director, The Wish Project  
James W. Hunt, President and CEO, Massachusetts League of Community Health Centers  
Diana Hwang, Executive Director, Asian-American Women's Political Initiative  
Stephen D. Immerman, President, Montserrat College of Art  
Rick Jakious, CEO, Massachusetts Nonprofit Network  
Robert A. Johnson, President & CEO, Special Olympics Massachusetts, Inc.  
Kirk N. Joslin, President and CEO, Easter Seals Massachusetts  
Patrice Keegan, Executive Director, Boston Cares  
Pat Kirby, Vice President and Executive Director, Citizen Schools Massachusetts

Deborah Kneeland Keegan, Executive Director, For Kids Only Afterschool  
Christine Konys, Board Chair, REACH Beyond Domestic Violence, Inc.  
Skye Morrison Kramer, CEO, First Literacy, Inc.  
Joe Kriesberg, President, The Massachusetts Association of Community Development Corporations  
Joan Kulash, Executive Director, Jericho Road Lawrence  
Wendy Landman, Executive Director, WalkBoston  
Mary Lauby, Executive Director, Jane Doe, Inc.  
Leslie Tarr Laurie MS, President and CEO, Tapestry Health  
Beth Leventhal, Executive Director, Network LaRed  
Juan Leyton, Executive Director, Neighbor to Neighbor Massachusetts  
John Linehan, President and CEO, Zoo New England  
Linda Lowy, Founding Artistic Director, Shakespeare Now! Theatre Company  
Steven M. Rothstein, President, Perkins School for the Blind  
Brian A. Mac Donald, President, National Braille Press  
Doug MacPherson, Chief Development Officer, HMEA  
Chris Mancini, Executive Director, Groundwork Somerville  
Joseph L. Manna, Community Development Director, Springfield Rescue Mission  
Lynn Margherio, Founder and CEO, Cradles to Crayons  
Mark Marino, Executive Director, Health Leads, Boston  
Nancy Martin, Director, Jenney House Museum  
Marty Martinez, President and CEO, Mass Mentoring Partnership  
Lowell I. Mazie, Executive Director, John Andrew Mazie Memorial Foundation  
David McAnulty, Administrative Director, Tellus Institue  
Jean G. McMurray, Executive Director, Worcester County Food Bank  
Alan Michel, Director, HOME, Inc.  
Elaine Ng, Executive Director, Boston Chinatown Neighborhood Center, Inc.  
David O'Donnell, Executive Director, Operation P.E.A.C.E., Boston  
Valerie Paric, Interim Executive Director, One Family, Inc.  
Paula Paris, Deputy Director, JFYNetWorks  
Maribeth Perry, Executive Director, Lawyers Clearinghouse  
Earl Martin Phalen, Founder, Summer Advantage USA  
Earl Martin Phalen, Founder, The George and Veronica Phalen Leadership Academies  
Jeff Poulos, Executive Director, Associated Grant Makers  
Deborah Re, CEO, Big Sister Association of Greater Boston  
Dejon Rice, President and CEO, Boston's Bridge to Excellence, Inc.  
Jerry Rubin, President and CEO, JVS Boston  
Randal Rucker, CEO, Family Service of Greater Boston  
Beth Russell, Executive Director, Big Brothers Big Sisters of Hampden County  
Gunner Scott, Executive Director, Massachusetts Transgender Political Coalition  
Sarang Sekhavat, Federal Policy Director, Massachusetts Immigrant and Refugee Advocacy Coalition  
Suzanne Singh Nebelung, President, YWCA of Central Massachusetts

Susan Werley Slater, Chief Program Officer, Jumpstart  
Louisa Stephens, Executive Director, Associates of the Boston Public Library  
Grace Sterling Stowell, Executive Director, Boston Alliance of Gay, Lesbian, Bisexual,  
Transgender Youth  
Kara Suffredini, Executive Director, MassEquality  
Pat Suhrcke, Director, Cambridge Forum  
Claudia Thompson, President, Grow Native Massachusetts  
Eric Thompson Esq., Executive Director, Earthen Vessels, Inc.  
Ben Ticho, Executive Director, Big Brothers Big Sisters of Central Mass/Metrowest  
Paula Tognarelli, Executive Director, Griffin Museum of Photography  
Lynn R. Trelle, Director of Development, Berkshire Children & Families  
Laura R. Van Zandt, Executive Director, REACH Beyond Domestic Violence, Inc.  
Gladys Vega, Executive Director, Chelsea Collaborative  
Michael Weekes, President and CEO, Massachusetts Council of Human Service Providers, Inc  
Dave Welbourn, President and CEO, Essex County Community Foundation  
Jim Wilde, Executive Director, Merrimack Valley Housing Partnership  
Matt Wilson, Executive Director, MASSCreative  
Janelle Wilson, Executive Director, Jeremiah's Inn  
Marianne Winters, Executive Director, Safe Passage, Inc.  
Andrew Wolk, Founder and CEO, Root Cause  
Rev. David Wright, Executive Director, Black Ministerial Alliance of Greater Boston, Inc.  
Leigh Youngblood, Executive Director, Mount Grace Land Conservation Trust  
Linda Zimmerman, Executive Director, Neighbors In Need  
Robert L. Zimmerman, Jr., Executive Director, Charles River Watershed Association