

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

December 11, 2012

Dear Massachusetts Congressional Delegation,

Thank you for your continued service to the citizens of the Commonwealth of Massachusetts and the country. We appreciate the challenge you and your colleagues are faced with at this juncture, as you address the looming “fiscal cliff,” and we are writing to respectfully request that you protect the charitable giving incentive in your considerations.

Associated Grant Makers (AGM) is a membership association of over 120 private, independent, family, community and public foundations, bank charitable trust departments, governmental funding agencies, corporate foundations and giving programs, and philanthropic research centers and advisory services. The Massachusetts Nonprofit Network (MNN) includes nearly 500 nonprofits and other organizations as members and represents all geographic regions and sub-sectors in the state.

We are very 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 strongly

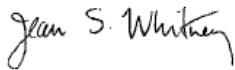
support preserving the full deductibility of itemized charitable deductions. We oppose efforts to cap the charitable deduction or eliminate the charitable deduction altogether.

This approach would have significant, adverse impacts on the work of grant makers and charitable nonprofits in Massachusetts. According to the IRS, Massachusetts residents made \$4.3 billion in itemized charitable contributions in 2010. 60% of those contributions were made by individuals with incomes greater than \$200,000. A national study, released last month by Bank of America, asked wealthy philanthropists (those whose incomes also were \$200,000 or more and who held more than \$1 million in assets) whether their giving habits would change if the charitable giving deduction were eliminated. Nearly half (49%) indicated that they would decrease their giving, and 20% indicated that their contributions would “dramatically decrease.”

AGM and MNN join the Council on Foundations, the National Council of Nonprofits, Independent Sector, and many of our sister regional associations of grant makers and state associations of nonprofit organizations in calling on Congress and President Obama to protect the charitable giving incentive.

We urge you to make clear your support of the charitable giving incentive and oppose any proposal to reduce or cap the tax value of charitable contributions. Thank you for the consideration and for your continued good work on behalf of the citizens of the Commonwealth.

Sincerely,



Jean Whitney
Chair, Associated Grant Makers



David Shapiro
Chair, Massachusetts Nonprofit Network



Jeffrey Poulos
Executive Director, Associated Grant Makers



Rick Jakious
CEO, Massachusetts Nonprofit Network