

February 5, 2010

The President
The White House
1600 Pennsylvania Avenue
Washington, D.C. 20500

Dear Mr. President:

As a coalition representing a broad cross-section of nonprofit organizations across the country, we strongly urge you to reconsider your Administration's proposal (or any similar proposals) in your FY 2011 Budget that would limit the value of itemized deductions for charitable contributions.

As we stated during the healthcare debate, this proposal would create a *disincentive* for taxpayers who give the most to charitable organizations to continue their generosity. Our nation cannot afford to discourage giving at a time when charitable organizations are facing enormous financial challenges stemming from the economic downturn.

The Giving USA Foundation recently reported that in 2008, the decline in total charitable giving was the greatest since the organization began tracking charitable donations in 1956. 2009 was just as devastating with some charities, after years of public service, closing their doors for good.

Studies indicate that donors give for many reasons—incentives such as tax deductions being among them. While Americans do not make charitable gifts only for tax reasons, tax incentives make more and bigger gifts possible.

History and the actions of the federal government indicate that tax incentives do, in fact, affect charitable giving. During times of crisis, such as the natural disasters like Hurricane Katrina and the 2008 Midwest flooding, Congress regularly passes charitable giving incentives to make it easier for Americans to give donations and support to the nonprofits serving individuals, families and communities in need. In fact, just two weeks ago, you signed into law HR 4462 which encourages charitable giving through tax deductions to help the nation respond to the devastation in Haiti.

As charities struggle to meet increased demands for their services and raise additional funds, we need to encourage all individuals, regardless of income and wealth, to be more charitable. Limiting the value of the charitable deduction does the exact opposite and would fundamentally alter the tradition of charitable giving that has made America one of the most generous nations in the world.

Again, we urge you to withdraw any proposal that would limit the value of itemized deductions in your FY 2011 Budget.

We appreciate your long-standing experience in and support of the charitable sector, and we look forward to working with you and your staff on this issue and on any other issues affecting nonprofits and charities.

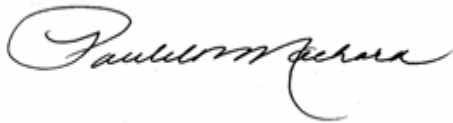
Sincerely,



John H. Graham IV, CAE
President and CEO
American Society of Association
Executives



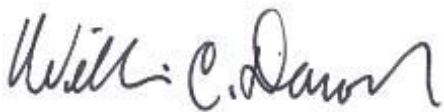
John Lippincott
President
Council for Advancement and
Support of Education



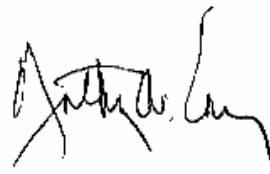
Paulette V. Maehara, CFRE, CAE
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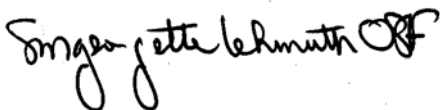
William C. McGinly, Ph.D., CAE
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John Ashmen
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Association of Gospel Rescue Missions



Tanya Howe Johnson
President and CEO
Partnership for Philanthropic Planning



Katherine Beh Neas
Vice President, Government Relations
Easter Seals



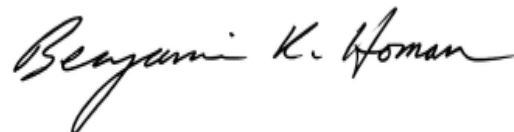
Kelly B. Browning
Executive Vice President and
Chief Operation Officer
American Institute for Cancer Research



Mike Novak
President – CEO
Educational Media Foundation



William P. Magee Jr., D.D.S., M.D.
Co-Founder and Chief Executive Officer
Operation Smile



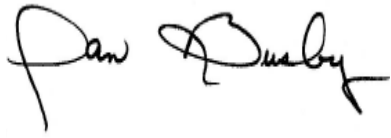
Benjamin K. Homan
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