March 20, 2020

The Honorable Nancy Pelosi, Speaker
United States House of Representatives
1236 Longworth House Office Building
Washington, D.C. 20515

The Honorable Mitch McConnell, Leader
United States Senate
317 Russell Senate Office Building
Washington, D.C. 20510

The Honorable Kevin McCarthy, Leader
United States House of Representatives
2468 Rayburn House Office Building
Washington, D.C. 20515

The Honorable Charles Schumer, Leader
United States Senate
322 Hart Senate Office Building
Washington, D.C. 20510

RE: Potential Aid for Patient and Community-Based Organizations Impacted by Coronavirus

Dear Speaker Pelosi and Leaders McConnell, McCarthy, and Schumer:

The 213 undersigned organizations write regarding prospective federal intervention to support the airline, travel, and other targeted industries impacted by the coronavirus (COVID-19) epidemic. We urge you to also include nonprofit patient advocacy community-based organizations within any federal aid packages or supplemental appropriations measures, as many have been and will be significantly harmed by reduced charitable giving, travel restrictions, fund-raising event cancellations, and reduced meeting attendance as a result of COVID-19. Because of their tax-exempt status, this may necessitate targeted assistance or reshaping tax code-related assistance.

As non-partisan, nonprofit organizations our mission is to serve the patients and communities we represent at no-cost. We are the groups helping the people most impacted by the virus, those with underlying chronic conditions that often result in more severe cases of illness. We expect demand for their invaluable services will only increase during this public health emergency, while at the same time seeing significant reductions in revenue. In addition, the nonprofit sector is the third largest workforce in the U.S., behind retail and manufacturing1. In order to continue their valuable work, it is critical that patient advocacy and community-based organizations and other nonprofits be included in any legislation aimed at stemming the growing economic burden of the COVID-19 pandemic.

The spring season is the time of year when many patient advocacy and community-based organizations hold important charitable events that drive a significant portion of their revenue. This includes runs/walks, bike rides, and galas. As you are no doubt aware, the fast-spreading COVID-19 epidemic has prompted the cancellation of thousands of these types of events, as well as other mission-critical scientific and membership conferences.

The loss of these meetings and conferences is especially difficult as they play a significant role in advancing science and educating patients and providers. These

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meetings are largely dependent on in-person attendance at convention centers, hotels, and other event facilities. Thus, the impact of cancellations is, in fact, exponential. The groups not only lose important revenue that helps them support people with chronic conditions, they also forfeit substantial, non-refundable expenses obligated to hotels, event spaces, and vendors. We believe it would be unfair to propose financial relief for businesses such as hotels or other venues, that will collect large sums in cancellations fees, without considering the plight of the nonprofits paying those cancellation fees.

Many associations operate similarly to small businesses and are greatly impacted if employees are forced to take sick leave or are quarantined as a result of COVID-19 exposure. We are aware the Administration and Congress are considering measures for small businesses that may require cash flow assistance amid the outbreak, and urge that tax-exempt entities be included in any temporary aid designed to stem the economic fallout resulting from COVID-19.

Additionally, we also are concerned by potential impacts on individual and corporate giving in a time when health-related organizations are most needed. Congress should ensure communities are able to support their local nonprofits during this crisis by enacting a targeted, temporary giving incentive that enables all residents, regardless of whether they claim itemized deductions, to receive a tax incentive for giving to the work of charitable nonprofits responding to, or suffering from, the coronavirus.

Specifically, we ask that you assure that any additional economic relief or stimulus legislation:

- Incentivize all Americans to support the vital work of America’s charities, by enacting an “above-the-line” or universal charitable deduction for contributions through the end of 2021. Further, to help those who step forward to help America’s charitable organizations to immediately assist the most vulnerable, Congress should permit taxpayers to donate today – at the height of the pandemic – and claim the benefit from these deductions on 2019 tax returns.

- Make tax credits and deductions applicable not just to income taxes, but to the taxes nonprofits pay, such as payroll taxes. Further, Congress should also ensure that relief and stimulus legislation designed to assist for-profit businesses in the areas of unemployment insurance, employee retention, and risk insurance must also address the unique challenges and realities that nonprofits face.

- Include $60 billion in emergency stimulus funding aimed at helping adversely affected national and local organizations. These funds can be distributed quickly through multiple funding streams, including, but not limited to, expansion of the Economic Injury Disaster Loan program for nonprofit employers, emergency grants to nonprofits operating under grants from federal, state, local, or other pass-through entities, and other mechanisms to ensure the continued flow of charitable donations.

The nation’s leading patient advocacy and community-based organizations stand ready and able to assist Congress and the administration in combating the COVID-19 outbreak in addition to meeting our mission to serve people with complex health conditions. But, they will need to be sure they can be financially stable through present and future uncertainties.

Thank you for your consideration.
Sincerely,

A Cure In Sight
Able2 Enhancing potential, inc
Adrenal Insufficiency United
Aidan Jack Seeger Foundation
Alagille Syndrome Alliance
AliveAndKickn
All Things Kabuki
Allergy & Asthma Network
Alliance for Aging Research
ALS Association
Alzheimer's Association
Alzheimer's Impact Movement
American Academy of Physical Medicine and Rehabilitation (AAPM&R)
American Association for Psychoanalysis in Clinical Social Work
American Association of Suicidology
American Association on Health and Disability
American Association on Intellectual and Developmental Disabilities
American Autoimmune Related Diseases Association
American Council of the Blind
American Counseling Association
American Diabetes Association
American Heart Association
American Kidney Fund
American Lung Association
American Mental Health Counselors Association (AMHCA)
American Parkinson Disease Association
American Society for Reproductive Medicine
American Speech-Language-Hearing Association
American Thoracic Society
Amputee Coalition
Angioma Alliance
Anxiety and Depression Association of America
Arthritis Foundation
Asthma and Allergy Foundation of America
Batten Disease Support & Research Association
Beyond Celiac
Brain Injury Association of America

Brian Grant Foundation
Bridge the Gap - Syngap Education and Research Foundation
Cancer Support Community
Caregiver Action Network
Celiac Disease Foundation
Center for Independence of the Disabled, NY
Center of Family Love
CFC International
Charcot-Marie-Tooth Association
Child Health & Resilience Mastery (CHARM)
Children's Cardiomyopathy Foundation
Children's Craniofacial Association
Christopher & Dana Reeve Foundation
Chronic Migraine Awareness inc
CLOVES Syndrome Community
CMA, Inc.
Coalition For Headache And Migraine Patients (CHAMP)
Colorectal Cancer Alliance
Community Health Charities
Congenital Hyperinsulinism International
COPD Foundation
Crohn's & Colitis Foundation
Cure SMA
CureDuchenne
Danielle Byron Henry Migraine Foundation
Davis Phinney Foundation for Parkinson's
Depression and Bipolar Support Alliance
Diabetes Patient Advocacy Coalition
DIRECT Center for Independence
Dreamsickle Kids Foundation
Ear Community, Inc.
Epilepsy Foundation
Every Mother Counts
Family Voices Indiana
Fibrous Dysplasia Organization
Fight Colorectal Cancer
FORCE: Facing Our Risk of Cancer Empowered
Friedreich's Ataxia Research Alliance
GBS|CIDP Foundation International
Genetic Alliance
Global Alliance for Behavioral Health and Social Justice
<table>
<thead>
<tr>
<th>Organization Name</th>
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Pten Foundation
PTEN Hamartoma Tumor Syndrome Foundation
Pulmonary Alveolar Proteinosis Foundation
Pulmonary Fibrosis Foundation
PXE International
Rare Army
Rare Kids Network
RARE-X
RESOLVE: The National Infertility Association
RUNX1 Research Program
Sarcoidosis of Long Island
Schizophrenia and Related Disorders Alliance of America
Siegel Rare Neuroimmune Association
Sjogren’s Foundation
Social Cohesion Resources
Soft Bones, Inc., The US
Hypophosphatasia Foundation
Special Olympics International
Spina Bifida Association
St. Baldrick’s Foundation
Superficial Siderosis Research Alliance Inc.
Supporting Our Sisters International Inc.
Susan G. Komen Team Joseph
The Arc of the United States
The Asthma and Allergy Foundation of America
The College Diabetes Network
The Familial Hypercholesterolemia Foundation
The FamilieSCN2A Foundation
The FH Foundation
The Global Foundation for Peroxisomal Disorders
The Headache and Migraine Policy Forum
The Jansen’s Foundation
The LAM Foundation
The Mastocytosis Society, Inc.
The Michael J. Fox Foundation for Parkinson’s Research
The Myositis Association
The Snyder-Robinson Foundation
The Sturge-Weber Foundation
The TMJ Association
The Trevor Project
The XLH Network, Inc.
Tourette Association of America
TransCen, Inc.
Tuberous Sclerosis Alliance
United Leukodystrophy Foundation
VHL Alliance
WomenHeart: The National Coalition for Women with Heart Disease
World Health Education Foundation
ZERO - The End of Prostate Cancer