



March 19, 2015

Congressman Peter Roskam
Chairman, House Ways & Means Oversight Subcommittee
2246 Rayburn House Office Building
Washington, DC 20024

Dear Congressman Roskam,

On behalf of our more than 7.2 million senior supporters, it is with deep gratitude that the 60 Plus Association thanks you for introducing H.R. 1104, the *Fair Treatment for All Donations Act*. This important legislation is urgently needed to guarantee the protection of every American's cherished right to freedom of speech, along with a full and free exercise of expression in the political process. Only a law can ensure the IRS be stopped from arbitrarily imposing gift tax liability on donations to non-profit organizations for political reasons, which is why we enthusiastically endorse your resolution and call on all lawmakers in Washington to support H.R. 1104.

After its illegal and improper targeting of conservative organizations in 2011 -- that many have argued impacted the outcome of the 2012 election -- the IRS must be checked by clear legislation that limits its ability to inject itself into the political process and target certain voices and viewpoints. It is chilling that the IRS remains able at any time to selectively single out individuals for gift tax liability merely for making a donation to a non-profit organization in disfavor with powerful bureaucrats within the IRS. Such a possibility undermines the integrity of our elections and the very validity of our system of government. Your bill is critical and absolutely necessary in closing the door on this possibility and getting the IRS out of the business of applying a tax where it does not belong. The days of the IRS influencing the outcome of elections and punishing political opponents must be ended once and for all.

Our democracy is too important, our Constitutional rights too vital to be trampled by a rogue federal agency seeking to achieve a political outcome. By protecting the First Amendment rights of some, your legislation ultimately defends the rights of us all. Thank you again for your leadership on this important issue.

Sincerely,

Amy Frederick
President, 60 Plus Association

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