



## AMERICANS FOR PROSPERITY.

March 12, 2015

Dear Representative Roskam:

On behalf of more than 2.8 million Americans for Prosperity activists in all 50 states, I write in strong support of the Fair Treatment for All Donations Act (H.R. 1104). Your legislation would prohibit the IRS from selectively applying the federal gift tax to contributions to certain tax-exempt organizations.

In 2011, the IRS initiated unprecedented audits of donors to tax-exempt organizations, apparently with the intent of imposing gift taxes on their donations. While the 2011 effort was halted when Congress launched inquiries, taxpayers remain vulnerable. This history of improper targeting shows the IRS is capable of selectively applying tax rules.

Leaving the IRS discretion to decide where to apply the gift tax means that unelected, unaccountable bureaucrats have the power to limit speech. Selective application would be an affront to free speech protections under the first amendment, one of the bedrock principles of our nation's founding. People and organizations should not be silenced because of their political beliefs—certainly not by applying taxes in an inconsistent way. Your legislation would prevent them from doing so.

AFP is proud to support the Fair Treatment for All Donations Act (H.R. 1104). We urge your colleagues to support its passage, and we look forward to working with you in the future.

Sincerely,

Brent Gardner  
Vice President of Government Affairs  
Americans for Prosperity

*Americans for Prosperity® (AFP) is a nationwide organization of citizen leaders committed to advancing every individual's right to economic freedom and opportunity. AFP believes reducing the size and scope of government is the best safeguard to ensuring individual productivity and prosperity for all Americans. AFP educates and engages citizens in support of restraining state and federal government growth and returning government to its constitutional limits. AFP has more than 1.8 million members, including members in all 50 states, and 33 state chapters and affiliates. More than 90,000 Americans in all 50 states have made a financial investment in AFP or AFP Foundation. For more information, visit [www.americansforprosperity.org](http://www.americansforprosperity.org).*