

April 9, 2019

The Honorable Richard Neal, Chairman  
U.S. House Committee on Ways & Means  
1102 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Chuck Grassley, Chairman  
U.S. Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20515

The Honorable Kevin Brady, Ranking Member  
U.S. House Committee on Ways & Means  
1102 Longworth House Office Building  
Washington, D.C. 20510

The Honorable Ron Wyden, Ranking Member  
U.S. Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

***Re: Unrelated Business Income Tax on Qualified Transportation Fringe Benefits in Section 512(a)(7)***

Dear Chairmen Neal and Grassley, and Ranking Members Brady and Wyden:

Tax-exempt organizations have limited resources to devote to their missions and need your immediate leadership to provide relief from a significant new tax burden created by the 2017 Tax Cuts and Jobs Act (TCJA). Without your swift action, these tax-exempt entities upon which Americans rely will be forced to divert their time and resources away from their missions to calculate and then pay the new 21-percent unrelated business income tax (UBIT) the TCJA imposed on qualified transportation and parking benefits that tax-exempt groups provide to their employees. Not only do these organizations now have to pay a hefty tax on these benefits, but they must put a value on the benefit offerings as well, which can be difficult when there is no clearly defined valuation method. Although the IRS issued some interim guidance in late 2018, it is incomplete and raises more questions for tax-exempt organizations that struggle to comply.

Administratively, the new tax is excessively burdensome. This new requirement forces many tax-exempt employers, including churches and other places of worship, to file federal Form 990-T for the first time, irrespective of their engagement in unrelated business activity. Many organizations have already misfiled Form 990-T or missed filing deadlines altogether. A study commissioned by Independent Sector reveals that 156 organizations reporting UBIT for the first time will incur an estimated \$200,000 in administrative expenses.<sup>1</sup> Those nonprofits responding to the survey also estimated that they will see an average of nearly \$12,000 diverted from their mission in order to meet this increased tax and administrative burden. Many large organizations will be forced to divert even larger sums from their missions to pay the new tax while smaller nonprofits are likely to pay more in accounting and legal fees spent trying to interpret and comply with the law than they actually pay in taxes.

To be clear, subjecting the tax-exempt sector to UBIT on transportation and parking benefits has and will continue to divert funds otherwise designated for valuable mission-related services.

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<sup>1</sup> How the TCJA's New UBIT Provisions Will Affect Nonprofits: A Tax on Transportation Fringe Benefits and Separate Reporting of Unrelated Business Income Streams, Urban Institute, January 2019. Available at <https://independentsector.org/resource/research-on-ubit-provisions-in-2017-tax-cuts-and-jobs-act/>

Additionally, many localities require tax-exempts of a certain size to provide transportation fringe benefits to employees, meaning many organizations are subject to the tax simply for complying to local mandates. Moreover, several states couple their state laws to federal law, thus exposing churches and charities to additional tax liability. As noted above, time is of the essence, because many tax-exempt organizations must compute and make tax payments on or before April 15.

For these reasons, **the undersigned organizations urge you to take action immediately to fully repeal this undue and burdensome UBIT on tax-exempts.** Thank you for your attention to this critical matter. We look forward to working with you to support the productive, dynamic and mission-driven tax-exempt sector. If you have questions, please contact Mary Kate Cunningham, CAE, Vice President of Public Policy for the American Society for Association Executives ([mcunningham@asaecenter.org](mailto:mcunningham@asaecenter.org)).

CC:

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

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

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

The Honorable Chuck Schumer, Leader  
U.S. Senate  
322 Hart Senate Office Building  
Washington, D.C. 20515

### Signers

#### Alabama

- Alabama Council of Association Executives

#### Alaska

- The Foraker Group

#### Arizona

- Alliance of Arizona Nonprofits
- Caritas Law Group, PC

- EMPACT - Suicide Prevention Center
- Make Way for Books
- Southwest Cable Communications Association
- The Extra Credit Show

#### Arkansas

- Partners Against Trafficking Humans

#### California

- A Better Way
- Association Management Services, Inc.
- California Association for Research in Astronomy
- California Association of Nonprofits
- California Disability Services Association
- CalSAE
- Diving Equipment and Marketing Association
- Family Service Agency of the Central Coast
- Firelight Foundation
- House Ear Institute
- Jewish Family Service of Los Angeles
- Los Angeles County Bar Association
- Project Apis m.
- Raizes Collective
- The Ralph M. Parsons Foundation
- The San Francisco Foundation

#### Colorado

- Black Ops Rescue
- Caring for Colorado Foundation
- Children's Hospital Colorado Foundation
- Children's Museum of Denver at Marsico Campus
- Colo Society of Association Executives
- Colorado Association of Funders
- Colorado Association of Local Public Health Officials
- Colorado Nonprofit Association
- Cottonwood Institute
- Family Tree, Inc.
- Gateway Prayer Garden
- Kavod Senior Life
- Lincoln Hills Cares
- Liver Health Connection
- Memorial Hospital Foundation
- River Deep Foundation
- Safehouse Progressive Alliance for Nonviolence

- Severe Weather Shelter Network
- Shadhika Project Inc.
- The Adoption Exchange, Inc.
- Weld Food Bank

#### Connecticut

- Easterseals of Oak Hill
- CT Community Nonprofit Alliance
- The Jackson Laboratory
- Mental Health Connecticut
- MHC Homes
- The Prentice Foundation
- YWCA Hartford Region

#### Delaware

- Delaware Alliance for Nonprofit Advancement
- Delaware Community Foundation
- Easterseals Delaware & Maryland's Eastern Shore
- Philanthropy Delaware
- United Way of Delaware

#### District of Columbia

- Airports Council International - North America
- American Association of Orthopaedic Surgeons
- American Farm Bureau Federation
- American Network of Community Options & Resources (ANCOR)
- American Society of Association Executives
- American Society of Civil Engineers
- Assn of Direct Response Fundraising Counsel
- Association of Christian Schools International
- Building Owners and Managers Association International
- Consumer Healthcare Products Association
- Council for Christian Colleges and Universities
- Council on Foundations
- Dance/USA
- Easterseals DC MD VA
- Entertainment Software Association (ESA)
- Eye Bank Association of America
- Faith & Giving Coalition
- Girl Scouts of the USA
- Independent Sector
- Linguistic Society of America
- National Association of College and University Business Officers
- National Consumer Voice for Quality Long-Term Care

- National Council of Nonprofits
- National Disability Rights Network
- Rape, Abuse & Incest National Network
- Senior Executives Association (SEA)
- The Nonprofit Alliance
- United Philanthropy Forum
- United States Catholic Mission Association
- World Vision, Inc. (US)

#### Florida

- Aaron Keith Robinson Foundation, Inc
- Florida Nonprofit Alliance
- Light of the World Charities

#### Georgia

- Georgia Center for Nonprofits
- Georgia Society of Association Executives
- Habitat for Humanity International
- Southeastern Council of Foundations

#### Hawaii

- Aloha United Way
- Big Brothers Big Sisters Hawaii
- The Caregiver Foundation
- Hawai'i Alliance of Nonprofit Organizations
- Hawaii Youth Services Network
- Historic Hawaii Foundation
- Read To Me International Foundation

#### Idaho

- Aid For Friends, Inc.
- Boise Philharmonic Association
- Concepts in Writing, Inc
- Framing Our Community, Inc.
- Hospice of Eastern Idaho, Inc
- Idaho Nonprofit Center
- Idaho Towing Association
- Jannus, Inc.

#### Illinois

- American Veterinary Medical Association
- Association Forum
- CCIM Institute
- Central States SER Jobs for Progress

- Doris & Victor Day Foundation
- Easterseals
- Forefront (Illinois)
- Friends of the Forest Preserves
- Illinois Collaboration on Youth
- Institute of Food Technologists
- Institute of Real Estate Management
- Land of Lincoln Goodwill Industries
- NAMA
- National Council of Teachers of English (NCTE)
- Palatine Township Senior Citizens Council
- SERCO
- Society of Actuaries
- Springfield Area Arts Council
- YMCA of the USA

#### Indiana

- Alpha Kappa Psi
- Alpha Kappa Psi Educational Foundation
- Alpha Kappa Psi Fraternity, Inc
- American Alliance of Orthopaedic Executives
- Indiana Philanthropy Alliance
- Indiana Society of Association Executives
- Sojourner Truth House

#### Iowa

- Black Hawk County Gaming Association
- Iowa Council of Foundations
- RJ McElroy Trust
- Siouxland Community Foundation

#### Kansas

- Nonprofit Connect

#### Kentucky

- Affordable Energy Corporation
- Carnegie Center for Literacy & Learning
- Cedar Lake Lodge, Cedar Lake Residences
- Family & Children's Place
- Hosparus Health
- Kentucky Lions Eye Foundation
- Kentucky Nonprofit Network
- Kentucky Society of Association Executives
- KY Society of Association Executives

- Lexarts Inc
- Louisville Parks Foundation
- MAKING A DIFFERENCE NOW (MADN)

### Louisiana

- Alumni Arts Presents
- Baton Rouge Green
- Bossier Arts Council
- CASA New Orleans
- Court 13 Arts
- Crescent City Lights Youth Theater
- Focus Clubhouse Inc
- Giving Tree Counseling Services
- Goodwill Industries of North Louisiana
- Juniper Table
- Louisiana Association of Nonprofit Organizations
- Louisiana Association on Compulsive Gambling
- Louisiana Partnership for Children and Families
- Louisiana Public Health Institute
- Louvis Services
- R.E.J.O.I.C.E., Inc.
- St. Luke's Episcopal Mobile Medical
- SWANS, Inc.
- Trinity Community Center
- WriteEdu Tutoring Service
- Youth With A Mission Vision

### Maine

- Maine Association of Nonprofits
- Acadia Center
- Bean's Corner Baptist Church
- Big Brothers Big Sisters of Southern Maine
- Camp Mechuwana
- Castine Historical Society
- CELL
- Child Evangelism Fellowship of Maine
- Coastal Opportunities
- College Guild
- Community Concepts, Inc.
- Day One
- Farmington Conference Center
- Friends of Fort Gorges
- Goodwill Northern New England
- Harbor House Community Service Center

- Healthy Peninsula
- Immigrant Legal Advocacy Project
- Independence Advocates of Maine
- Islesboro Affordable Property
- James Place
- Knox County Homeless Coalition
- Lakes Environmental Association
- Maine Council of Churches
- Maine Discovery Museum
- Maine Equal Justice
- Maine Interfaith Power & Light
- Maine Public Health Association
- Maine Resource Recovery Association
- Maine Robotics
- Maine Society of Certified Public Accountants
- Maine Student Veteran Alliance
- MANP Maine Association of Non Profits
- Milestone Recovery
- Next Step Domestic Violence Project
- Northern Maine Development Commission
- Owls Head Transportation Museum
- Piper Shores
- Portland Community Squash
- Portland Downtown
- Portland Media Center
- Portland Public Library
- Portland Wheelers
- ProsperityME
- Rangeley Lakes Heritage Trust
- Rockland Main Street, Inc.
- Rufus Porter Museum
- S.C.I.M.
- Schoodic Institute at Acadia National Park
- Ski Museum of Maine
- Southern Maine Conservation Collaborative
- Sweetser
- The Genesis Fund
- The Grand
- The Maine Center for Public Interest Reporting
- The Plant Memorial Home
- Trainriders Northeast
- Waldo Community Action Partners
- Waterford Historical Society
- Waterford Library Association

- Wayfinder Schools
- WindowDressers

### Maryland

- American Association on Intellectual and Developmental Disabilities
- American Society of Addiction Medicine
- Association of Biomolecular Resource Facilities
- Entomological Society of America
- Goodwill Industries International, Inc.
- Maryland Nonprofits
- ONJO FSC CORP
- Renal Physicians Association
- Senior Dog Sanctuary of Maryland Inc
- Shepherds Of Zion Ministries International Church
- Side by Side, Inc.
- The Haney Company

### Massachusetts

- Amherst Survival Center
- Ascentria Care Alliance
- Association for Commuter Transportation
- Bay Cove Human Services, Inc.
- Boys & Girls Clubs of Boston
- Bristol Elder Services, Inc.
- Center for Living & Working, Inc.
- CENTRO, Inc
- Community Action Program Legal Services, Inc. (CAPLAW)
- Community Resources for Justice
- Delta Projects
- Disability Resource Center, Inc.
- Easter Seals Massachusetts
- GLSEN
- Horace Mann Educational Associates
- JRI
- Kennedy Donovan Center
- LifeLinks/ The Arc of Greater Lowell
- Massachusetts Nonprofit Network
- Morgan Memorial Goodwill Industries
- NonProfit Data Management, LLC
- North Charles Mental Health, Inc.
- North Suffolk Mental Health Association, Inc.
- Pathlight, Inc.
- Philanthropy Massachusetts
- Pine Street Inn

- Providers' Council (Massachusetts Council of Human Service Providers, Inc.)
- Seven Hills Foundation
- Tapestry Health Systems
- The May Institute, Inc.
- The United Arc, Inc.
- Venture Community Services
- WORK, Inc

### Michigan

- Amyloidosis Foundation
- Ann Arbor Hands-On Museum
- Ann Arbor Street Art Fair, Inc.
- Artrain, Inc
- Catholic Youth Organization for the Archdiocese of Detroit
- Council of Michigan Foundations
- Creative Many Michigan
- Fremont Area Community Foundation
- Helping Women Period
- HOPE Hospitality and Warming Center, Inc.
- Independent Consultant
- Jail and Outreach Ministry
- Methodist Federation for Social Action
- Michigan College Access Network
- Michigan Migrant Legal Assistance Project, Inc.
- Michigan Nonprofit Association
- Neutral Zone
- Opportunity Resource Fund
- Starr Commonwealth
- TechTown
- The Arts Alliance, Inc.
- The Center For Urban Youth & Family Development
- The Henry Ford
- United Way for Southeastern Michigan

### Minnesota

- Associations North
- Bush Foundation
- LeadingAge Minnesota
- Minnesota Council of Nonprofits
- Minnesota Council on Foundations
- St. John's University
- University of St. Thomas

### Mississippi

- Mississippi Center for Nonprofits

### Missouri

- The Church Alliance
- Cornerstones of Care
- National Council of the United States Society of St. Vincent de Paul, Inc.
- Network for Strong Communities
- Nonprofit Connect
- Painting Contractors Association

### Montana

- Bitter Root Cultural Heritage Trust
- Florence Crittenton Home and Services
- Missoula Hell Gate Elks Lodge #383
- Montana Nonprofit Association
- The Montana Racial Equity Project
- United Way of Missoula County
- Women's Opportunity & Resource Development, Inc (WORD)

### Nebraska

- Concordia University Nebraska
- Nonprofit Association of the Midlands

### Nevada

- New Hope Foundation International

### New Hampshire

- AIDS Response Seacoast
- Castle Preservation Society
- Center for New Beginnings
- City of Lebanon
- Easterseals New Hampshire
- Eli and Bessie Cohen Camps
- Episcopal Church of New Hampshire
- Full Circle Consulting
- Hypertherm, inc
- Jeanine & Company
- Journey Song
- Nashua Adult Learning Center, Inc
- New Hampshire Association for the Blind dba\Future In Sight
- New Hampshire Community LoanFund
- NH Center for Nonprofits
- Portsmouth Music and Arts Center (PMAC)
- Rett's Roost

- Riverbend Community Mental Health, Inc.
- Seacoast Science Center
- Sullivan County Transportation
- The Freedom Café
- The Music Hall in Portsmouth
- The Water Project, Inc.
- Transport NH
- Upper Valley Transportation Management Association
- Waypoint
- White Birch Center
- YWCA New Hampshire

#### New Jersey

- 4CS of Passaic County
- Bergen Volunteer Medical Initiative
- Catholic Charities, Diocese of Trenton
- Center for Non-Profits
- Center for Family Services
- Children's Aid and Family Services, Inc.
- Concerned Persons for Adoption
- Collaborative Support Program of New Jersey, Inc.
- Community Action Partnership NJ
- Community Enterprises Corporation
- Cope
- Displaced Homemakers Network of NJ, Inc.
- Easterseals New Jersey
- Edison Greenways Group, Inc.
- Fabian Consulting, Inc.
- Family Connections, Inc.
- Family Promise of Morris County
- Holiday Express, Inc
- HomeFront
- Homes by TLC
- LADACIN Network
- Lake Hopatcong Foundation
- LeadingAge New Jersey
- MIA2HOPE International Ministry
- Neral & Company, PA
- New Jersey Association of Mental Health and Addiction Agencies, Inc.
- New Jersey Association on Correction
- New Jersey Future
- NewBridge Services, Inc.
- Palestinian American Community Center
- Partners for Women and Justice

- Perkins Center for the ARts
- Princeton AlumniCorps
- Princeton Project 55
- Sojihuggles Children's Foundation
- Studio Montclair Inc.
- The Atlantic Foundation
- the connection for women & families
- VolunteerConnect
- Volunteers in Medicine
- Wiss & Company, LLP
- Youth Advocate Program

#### New Mexico

- Albuquerque Community Foundation
- Community Against Violence (CAV)
- New Mexico Thrives
- Taos Community Foundation

#### New York

- 4heads Inc.
- Action for a Better Community Inc.
- Action for Older Persons, Inc.
- Adirondack Community Action Programs, Inc.
- Allegany County Community Opportunities and Rural Development
- Alliance of New York Family Councils
- Asian American Arts Alliance
- Better Neighborhoods, Inc.
- Cabrini of Westchester
- CAPTAIN Community Human Services
- Cattaraugus Community Action, Inc.
- Chautauqua Opportunities, Inc.
- Cayuga/Seneca Community Action Agency
- Charles Settlement House
- Chicken & Egg Pictures
- Commission on Economic Opportunity for the Greater Capital Region, Inc.
- Community Action of Greene County, Inc.
- Community Action of Orleans & Genesee, Inc.
- Community Action Partnership for Dutchess County
- Community Action Planning Council of Jefferson County, Inc.
- Community Action Program for Madison County Inc.
- Congregation Beit Simchat Torah
- Cortland County Community Action Program, Inc.
- CURE Childhood Cancer Association
- Da Capo Chamber Players, Inc.

- Dancewave
- Empire State Society of Association Executives, Inc.
- Family Service Society of Yonkers
- Film Forum, Inc.
- Foundation for The Open Eye, Inc.
- Girl Be Heard
- GLAAD INC
- Health Center Network of New York - HealthEfficient
- Heights and Hills, Inc.
- Hemophilia Association of New York
- Hester Street Collaborative, Inc.
- Hoyt Foundation
- Hudson River Heritage, Inc.
- Hudson Valley Current
- League of American Orchestras
- Lifespan of Greater Rochester
- Lifetime Assistance, Inc.
- M-CM Network
- MDMHS
- Mohawk Valley Community Action Agency, Inc.
- Mohawk Valley Library System
- New York Center for Interpersonal Development, Inc.
- New York Council of Nonprofits, Inc. (NYCON)
- Niagara Community Action Program, Inc.
- Nonprofit Coordinating Committee of New York
- Nubian Conservatory of Music
- NY Funders Alliance
- NYC Veterans Alliance
- OPERA America
- Opportunities for Otsego, Inc.
- Orthodox Union
- PAMAR Pan American Musical Art Research Inc.
- PathStone Corporation
- Planned Parenthood of Central and Western NY
- Plant Powered Metro New York
- Pro Action of Steuben and Yates, Inc.
- Queens Sickle Cell Advocacy Network .Inc
- Regional Economic Community Action Program, Inc. (RECAP)
- Rensselaer County Historical Society
- RIMS - The Risk Management Society
- Rural Health Network of SCNY
- Saratoga County EOC
- Savvy Ladies
- Schoharie River Center, Inc.

- St. Ann's Corner of Harm Reduction, Inc.
- St. Joseph's Neighborhood Center
- The Community Place of Greater Rochester
- The New York Academy of Medicine
- The Richards Library
- The Strong National Museum of Play
- Theatre Communications Group
- Tioga County Rural Ministry, Inc.
- Tompkins Community Action, Inc.
- Ulster County Community Action Committee, Inc.
- Voices of Ascension Chorus & Orchestra
- Volunteer Legal Services Project of Monroe County
- West Fulton Arts, Inc.
- Westchester Jewish Community Services
- Women's eNews
- Zone 126

#### North Carolina

- Arts North Carolina
- Artspace
- Champion Fund (Phyllis and Mark Leppert Foundation for Fertility Research)
- Catholic Diocese of Charlotte
- Children and Family Services Center, Inc.
- Children's Law Center of Central North Carolina
- Easterseals UCP North Carolina & Virginia
- Hubzone Technology Initiative
- Larry King's Clubhouse: Children's Play & Care Center
- LIFE Skills Foundation
- MPC Certified Public Accountants
- North Carolina Center for Nonprofits
- North Carolina Justice Center
- North Carolina Theatre Conference
- Pathways For The Future, Inc.
- RAIN
- Saint John Neumann Catholic Church - Charlotte
- Scotland Community Health Clin
- Tryon Riding & Hunt Club
- YMCA of Western North Carolina

#### North Dakota

- African Arts Arena (AAA)
- Beyond Shelter, Inc.
- Bismarek Cancer Center
- Central ND Cancer Registry

- North Dakota Association of Nonprofit Organizations (NDANO)
- PATH North Dakota, Inc.
- The Bee and Butterfly Habitat Fund

### Ohio

- Akron Center for Recovery, Inc.
- Esperanza Inc
- Heating, Air-conditioning, & Refrigeration Distributors International
- Licking County Foundation
- New Community Bible Fellowship
- Ohio Association of Nonprofit Organizations
- Ohio Society of Association Executives

### Oklahoma

- Oklahoma Center for Nonprofits

### Oregon

- Nonprofit Association of Oregon
- Oregon Society of Association Management
- Portland Youth Philharmonic

### Pennsylvania

- Alleghenies Unlimited Care Providers
- Association of Independent Colleges and Universities of Pennsylvania
- Bell Socialization Services, Inc.
- Center for Advocacy for the Rights and Interests of the Elderly (CARIE)
- Centre Safe
- Children's Aid Society, SOPA District COB
- COBYS Family Services
- Easterseals Eastern PA
- Ohev Shalom Synagogue
- Pennsylvania Association of Nonprofit Organizations
- PHMC
- Pressley Ridge
- Society of Cable Telecommunications Engineers
- Spigel Consulting
- SPIN, Inc.
- Women for Sobriety, Inc.
- Women's Resource Center
- Youth ADVOCATE Programs

### Rhode Island

- RICARES: Rhode Island Communities for Addiction Recovery Efforts
- Seven Hills Rhode Island

### South Carolina

- Children's Trust of SC
- South Carolina Society of Association Executives
- Together SC
- United Way of the Midlands

### South Dakota

- South Dakota Community Foundation

### Tennessee

- College and University Professional Association for Human Resources
- Community Foundation of Cleveland and Bradley County
- Family & Children's Service
- Momentum Nonprofit Partners

### Texas

- ACH Child and Family Services
- American Heart Association
- American Payroll Association
- Philanthropy Southwest
- Restaurant Facility Management Association
- Texas Council of Administrators of Special Education
- Texas Society of Association Executives

### Utah

- Avian Sanctuary And Protection
- Canyonlands Field Institute
- Eagala
- Hero's Journey Content
- IJ & Jeanne Wagner Jewish Community Center
- The INN Between
- Latino Behavioral Health Services
- Mentors International
- Mundi Project
- R. Steven Chambers PLLC
- Salt Lake American
- Senior Charity Care Foundation
- The Family History Guide Association
- The Learning Center for Families DBA Root for Kids
- Utah Clean Energy
- Utah Friends of Basset Hounds
- Utah Nonprofits Association
- YCC Family Crisis Center

## Vermont

- Common Good Vermont
- Vital Communities

## Virginia

- After School Association of America
- American Alliance of Museums
- American Composites Manufacturers Association
- American Council of Engineering Companies of VA (ACEC/VA)
- ANA Nonprofit Federation
- Association of Child Life Professionals
- Center for Nonprofit Advancement
- Clean Fairfax
- Eisenman & Associates, Inc
- Evangelical Council for Financial Accountability
- GMEC SWVA
- Hampton Roads Ecumenical Lodgings & Provisions, In
- Hearth, Patio & Barbecue Association (HPBA)
- Home School Legal Defense Association
- Keeney Group, Inc.
- Meals on Wheels America
- Northern Virginia Chamber of Commerce
- Pet Industry Joint Advisory Council
- Society of American Florists
- Virginia Forestry Association
- Virginia Recreation and Park Society
- Virginia Rural Health Association
- Virginia Sheriffs' Association, Inc.
- Virginia Society of Association Executives

## Washington

- Days for Girls International
- Olympic Peninsula Nonprofit Alliance
- Olympic View Community Foundation
- Stage West Community Theatre
- The Mockingbird Society
- Washington Nonprofits

## West Virginia

- ArtsLink, Inc.
- Huntington Museum of Art
- Literacy Volunteers of Monongalia and Preston Counties
- Mountain Hospice Inc.

- MountainHeart Community Services, Inc
- West Virginia Nonprofit Association

#### Wisconsin

- Alliance for Strong Families and Communities
- AMPED Association Management

#### Wyoming

- Wyoming Nonprofit Network