

Chairman Jason Smith  
1011 Longworth House Office Building  
Washington, DC 20515

Ranking Member Richard Neal  
372 Cannon House Office Building  
Washington, DC 20515

January 21, 2025

**Re: Eliminate Deduction for Charitable Contributions to Health Organizations**

Dear Chairman Smith and Ranking Member Neal,

We look forward to your continued leadership and ongoing efforts by Congress to improve programs and eliminate waste, while protecting vital resources and access to care in the communities where people live, work and raise a family.

Today, The National Coalition of Autoimmune Patient Groups is writing to express our concerns about the proposed changes that would eliminate deductions for charitable contributions to health organizations that focus on non-partisan health issues, specifically autoimmune and immune mediated diseases.

Founded and facilitated by Autoimmune Association, the mission of the [National Coalition of Autoimmune Patient Groups \(NCAPG\)](#) is to convene, support, and amplify the voice of autoimmune and immune-mediated disease patient groups to enhance capacity, collaboration, and impact through advocacy, education, awareness, and research concerning all aspects of autoimmune disease. Our coalition is currently 64 organizations strong and together we represent an estimated 50 million Americans living with one or more autoimmune and immune-mediated disease.

The patient groups who are a part of NCAPG serve as a lifeline for individuals navigating complex medical journeys. From offering direct support and education to funding groundbreaking research, organizations like ours are often the first place patients and their families turn when facing life-altering diagnoses. The charitable contributions that support this work are not merely financial transactions — they are investments in hope, healing, and innovation.

Individuals like Kim, who shared, *“Autoimmune patient groups have been a great resource for information and support while going through this journey. Having a platform that speaks to a disease category that is very misunderstood and advocates for patients like me provides hope that one day people WILL know about my disease.”* rely on patient groups to provide support at critical turning points in their autoimmune journeys and come to us to find:

1. **Resources:** NCAPG groups provide vital resources such as educational materials, and financial assistance programs for treatments, medications, and transportation. These services are often unavailable elsewhere and play a pivotal role in improving patients' quality of life and help them access health care in their communities
2. **Research:** Charitable donations enable NCAPG organizations to help fund cutting-edge research that leads to new treatments, therapies, and other innovative cures. From rare diseases to widespread chronic conditions, these advancements would not be possible without the generosity of our donors.

3. **Support:** By fostering connections among patients, families, and caregivers, patient groups reduce isolation and provide a sense of community. These relationships are invaluable for mental health and emotional resilience during challenging times.

Removing the charitable deduction for contributions to patient groups would jeopardize these essential services. Donors are more likely to give when their generosity is recognized through tax incentives, and eliminating this deduction risks a significant decline in funding for autoimmune disease research, awareness and education. **We urge you to reconsider this measure, which would profoundly affect the capacity of NCAPG groups to provide non-partisan critical services to the 50 million Americans living with an autoimmune disease and many more on their journey to diagnosis.** Together, we can ensure that patients and their families continue to receive the support they need.

Thank you for your attention to this critical issue. We look forward to your leadership in safeguarding the invaluable contributions of autoimmune and immune-mediated patient groups to our communities.

Sincerely,  
National Coalition of Autoimmune Patient Groups