



2-13-13

Ways and Means Committee Office
1102 Longworth House Office Building
Washington D.C. 20515

Susan Farrell, Interim Executive Director
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Re: Hearing on tax reform and charitable contributions

Congressman Camp and Ways and Means Committee Members,

The Ways and Means Committee is to be commended for operating in an open and transparent manner to explore comprehensive tax reform measures. As Chairman Camp stated: "Public charities and private foundations perform invaluable services for our society, especially during this time of economic slowdown and high unemployment. These organizations depend on the goodwill of the American people – the most giving and charitable people in the world. Because of the critical role that charities play, the Committee must hear directly from the charitable community before considering any proposals as part of a comprehensive tax reform that might impact their ability to obtain the resources they need to fulfill their missions."

The American Academy of Pain Medicine Foundation is a public charity, incorporated as a 501c3 tax exempt organization. The foundation's mission is to **advocate for patient safety by providing funding support to expand and enhance education and research.** As a public charity, the foundation seeks funds to expand educational resources for physicians and other healthcare providers in caring for patients with chronic and acute pain issues. Our sources of funding include charitable gifts from individual donors, as well as corporate sponsorship. Our donors are committed to advancing the mission of the foundation because of their commitment to patients and their families/care-givers.

Restricting the ability for an individual donor to deduct their charitable contribution to any public charity or private foundation will have an immediate and harmful effect on the

foundation's ability to advance programs which will educate physicians and patients in order to advance patient safety and improve patient outcomes. In short, this tax reform will have immediate and irreversible damage to current and planned programs, as these programs can only be developed and delivered through active fundraising and donations.

Donors are committed to the foundation for a variety of reasons. Leveraging tax deductible contributions can create and expand programs that will directly target patients in need. Limiting this deduction by penalizing donors will eliminate programs. The shift from an educated health care consumer to an at-risk patient cannot be over-stated. A patient in pain who is at risk for unintentional abuse or ineffective monitoring of their care creates a significant public health concern. While the federal government is tasked with an enormous challenge in solving immediate budget concerns, eliminating or reducing tax deductible contributions to public charities or private foundations will not solve the current budget crisis, and will obstruct our ability to advance patient safety through education and research.

We strongly urge the House Ways and Means Committee to commit to maintaining the current provisions in Section 170 of the Internal Revenue Code to encourage tax payers to make tax deductible contributions to organizations such as The American Academy of Pain Medicine Foundation. Imposing limits on taxpayers above certain income thresholds will directly impact our ability to obtain the resources needed to advance our mission.

Sincerely,

Susan Farrell

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