

Congress of the United States  
Washington, DC 20515

REBUILD AMERICA'S HERITAGE & MUSEUM COLLECTIONS

*Help Restore the Artist-Museum Partnership and Philanthropic Tax Deduction*

October 11, 2007

Dear Colleague:

As supporters of the arts, and Members of the Congressional Arts Caucus, we invite you to cosponsor **H.R. 1524, the Artist-Museum Partnership Act.**

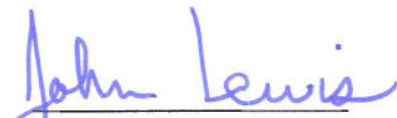
Most full-time professional artists earn less than \$30,000 annually. In many instances they cannot -- and should not -- give away their work without getting a fair return. Unfortunately, the IRS allows artists to deduct only the cost of materials they use to create the work. In the case of a painter, that would be the cost of the paint and canvas alone -- hardly an incentive to be philanthropic.

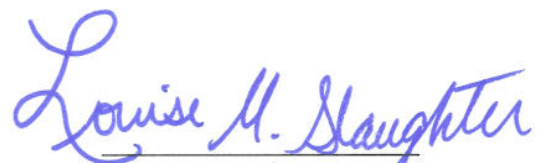
Consequently, nationally and regionally recognized artists, writers, and composers are forced to sell their most significant works to private collectors or abroad in order to make a living.


H.R. 1524 would bring works of art back into the public/non-profit sector by permitting artists, writers and composers to deduct the fair market value for self-generated works that they donate to non-profit institutions.

Please join us in encouraging artists to share their work with the American public and inspire creativity for future generations. To become a cosponsor or if you would like more information, please contact Brendan Devine with Congressman Lewis at 225-3801 or Karin Hope with Congressman Ramstad at 225-2871.

Sincerely,

  
John Lewis  
Member of Congress

  
Louise Slaughter  
Member of Congress

  
Jim Ramstad  
Member of Congress

  
Christopher Shays  
Member of Congress