

Congress of the United States
Washington, DC 20515

December 30, 2009

To Whom It May Concern:

I write to express my support for Jaret Vogel and Karen Greenberg, both of whom for years have supported the establishment of a Special Needs Tax Credit, in their effort to achieve this important milestone on behalf of individuals with special needs and those who wish to provide representation for them.

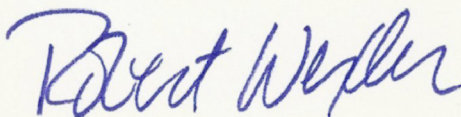
During my thirteen years in Congress, I consistently championed legislation in support of education, social security, health care and services for our seniors. In September 2008, I met with Mr. Vogel and Ms. Greenberg to discuss the establishment of a Special Needs Tax Credit, which would provide reimbursement of the legal expenses of establishing guardianship for adults with disabilities and seniors with dementia, allowing them to have more equal representation in issues related to their legal rights, health care and financial well-being. Their proposal also called for the credit to be available for the creation of a Special Needs Trust, so resources could be gathered for supplemental needs of a person with disabilities, who might not be able to be fully or gainfully employed.

I saw this initiative to be of great merit and agreed to explore introducing legislation to create such an addition to the Federal Tax Code. My staff worked with the Office of Legislative Counsel in the United States Congress to draft language for this legislation, and with the assistance of Mr. Vogel, draft legislation was produced in October 2009 for a bill which would amend the Internal Revenue Code of 1986 to provide a credit to individuals for legal expenses paid with respect to guardianship of and establishing a trust with respect to a disabled individual.

Unfortunately, before I was able to introduce this legislation in the House of Representatives, I announced my retirement from the United States Congress, effective January 2010. I am hopeful that in my absence this issue will continue and that others will take up the cause and introduce similar legislation. I encourage serious consideration of this proposal, which I believe further enhances two critical rights guaranteed by the United States Constitution: freedom of speech and equal representation under the law.

I extend my best wishes for success to Mr. Vogel, Ms. Greenberg, and the Special Needs Tax Credit Alliance, in their continuing efforts to help the most fragile in our society, and expand the course of Democracy to these under-represented populations.

With warm regards,



Robert Wexler