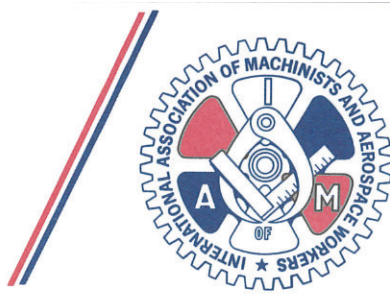


**International
Association of
Machinists and
Aerospace Workers**



9000 Machinists Place
Upper Marlboro, Maryland 20772-2687

Area Code 301
967-4500



OFFICE OF THE INTERNATIONAL PRESIDENT

July 9, 2014

Dear Senator:

I write to urge your support for the "Bring Jobs Home Act" (S. 2562) introduced by Senator Debbie Stabenow (D-Mich.) This legislation would stop rewarding multinational companies that offshore jobs by eliminating the tax deduction U.S. companies receive for the costs associated with offshoring. No longer would these companies be able to use the U.S. tax code to subsidize the export of American manufacturing jobs to countries with little or no labor protections or regard for the environment.

S. 2562 would also encourage insourcing and the growth of American jobs by rewarding businesses that bring jobs back to the U.S. with a 20 percent tax credit for the costs associated with moving operations located outside the country back to the United States.

For far too long our trade and tax policies have worked for the benefit of multinational corporations that pay lip service to the importance of U.S. jobs. In just the last decade, the U.S. has seen the loss of six million manufacturing jobs as corporate profits have soared. At a time of continued high unemployment, Congress must take action to foster domestic job growth by ending the tax incentives for offshoring and by rewarding companies that bring jobs home. Working Americans understand this common sense logic, as do our global competitors.

The Bring Jobs Home Act begins to bring sanity to our tax policies and, coupled with a fair trade agenda that ends currency manipulation and increases enforcement, will be a real engine of job creation. As such, S. 2562 deserves your strong support.

If you have any questions, please contact Legislative Director Hasan Solomon at (301) 967-4575.

Sincerely,

R. Thomas Buffenbarger
International President