



May 27, 2014

Open letter to the House Ways and Means Committee:

As Congress moves forward with comprehensive tax reform and considers the reinstatement of provisions in the annual tax extenders package, we ask that you renew and make permanent the IRA charitable rollover and other charitable giving extenders that expired as of January 1, 2014.

Millions of individuals and families are served by the essential work of America's public charities, which is made possible in part by the charitable giving incentives contained in the extenders package, particularly the IRA charitable rollover. Originally created by the Pension Protection Act of 2006 as a way to encourage older Americans to make gifts to charities, the IRA charitable rollover provision in the tax code allows individuals age 70½ to donate up to \$100,000 to a qualifying public charity directly from his or her IRA without incurring tax on the withdrawal.

The tax benefits of the IRA charitable rollover are available to taxpayers regardless of whether they itemize their returns. In particular, this helps older Americans who may have paid off their home mortgage and no longer file itemized tax returns. The mandatory distribution from their IRA would otherwise trigger a tax burden, even if they donate the money to charity. The IRA charitable rollover provision removes these negative tax consequences and encourages Americans to give back to their communities during their lifetime.

During the first two years the IRA charitable rollover was available, it prompted more than \$140 million in charitable donations, with the median gift just under \$4,500. Beneficiaries included social service providers, religious organizations, cultural institutions and schools – organizations that benefit communities and improve lives every day.

Unfortunately, the IRA charitable rollover, along with the entire package of tax extenders, was allowed to expire on January 1 for the fourth time in recent years. On each of the three previous occasions, the entire package of extenders was reinstated retroactively at the end of the following year. While this may be an adequate solution for most of the provisions in the extenders package, the charitable provisions like the IRA charitable rollover are different.

The tremendous uncertainty caused for donors by lapses and subsequent reinstatement has made it extremely difficult for donors and financial advisors to plan IRA distributions and related charitable giving strategies, impeding the transfer of gifts that support much-needed services. Many of these planning discussions begin early in the tax year, and without a clear, statutory grant of authority, many donations that might otherwise have been made simply are not. Retroactive enactment is a further hollow benefit for the charitable community because mandatory IRA withdrawals taken during the year cannot be retroactively "rolled over" to a charity.

The annual extenders package includes two additional charitable giving incentives that are vital to sustaining the work of public charities. The enhanced deduction for donations of food allows individuals and organizations to reduce their taxable income by providing qualifying food inventory to certain charitable organizations. According to data collected by Food Donation Connection, donations from non C corporation restaurants have increased 137% since the 2006 expansion of this provision to include all business donors.

Further, the enhanced deduction for donations of land conservation easements allows land owners to reduce their taxable income by permanently retiring development rights to their property for the purpose of protecting and preserving significant natural resources. A survey by the Land Trust Alliance showed that this incentive helped 1,700 land trusts increase the pace of conservation by a third – to over a million acres a year.

For all these reasons, we urge the Committee to support the immediate reinstatement of three critical giving incentives – the IRA charitable rollover and the enhanced deductions for donations of food inventory and land conservation easements. We also respectfully request that you contact Representative Schock's office to cosponsor H.R. 4619, bipartisan legislation introduced by Representatives Schock and Blumenauer that would make permanent the IRA charitable rollover.

Thank you for your consideration,

Independent Sector  
Alabama Dance Council  
Alabama Forest Resources Center  
Albion College  
The Alhambra Orchestra  
Alley Theatre  
Aloha United Way  
Amberwood Sanctuary, Inc.  
American Alliance of Museums  
American Cancer Society Cancer Action Network  
American Conservatory Theater  
American Friends Service Committee  
American Heart Association  
American Library Association  
American Red Cross  
American Writers Museum  
Americans for the Arts  
Americans for the Arts Action Fund  
America's Charities  
The Arc  
Argus Museum  
Arizona Community Foundation

Arkansas Community Foundation  
Arrowhead United Way  
Association for Healthcare Philanthropy  
Association of Art Museum Directors  
Association of Direct Response Fundraising Counsel  
Association of Fundraising Professionals  
Austin Music Foundation  
Bethesda Lutheran Communities  
BoardSource  
Brenda Moore & Associates, LLC.  
BrightFocus Foundation  
Cactus Conservation Institute  
Cadillac Area Land Conservancy  
California Council of Land Trusts  
California Museum of Ancient Art  
Campbell & Company  
Canine Partners of the Rockies, Inc.  
Carolina Mountain Land Conservancy  
Center for Nonprofit Excellence  
Central Coast Land Conservancy  
Central Pennsylvania Food Bank  
The Chester Foundation, Inc.  
CHKD Child Abuse Center  
Cogswell Hall, Inc.  
Colorado Nonprofit Association  
Communities Foundation of Texas  
Community Action Committee of the Lehigh Valley  
Community Arts Center  
Community Food Warehouse of Mercer County  
Community Foundation of North Central Massachusetts  
Community Foundation of St. Joseph County  
Community Foundation of the Great River Bend  
Community Foundation of the Lowcountry  
Community Foundation of Tompkins County  
Community NonProfit Committee of the Camarillo Chamber of Commerce  
Connecticut Council for Philanthropy  
The Conservation Fund  
Corporate Volunteer Council of Atlanta  
Council on Foundations  
Cultural Alliance of Fairfield County (CT)  
Cystic Fibrosis Foundation

Dakota Center, Inc.  
The Dallas Opera  
Dance/USA  
Daybreak  
The Dayton Foundation  
DMA Nonprofit Federation  
Donors Forum  
East Texas Symphony Orchestra  
Easter Seals  
Ecology Project International  
Edison Greenways Group, Inc.  
Ensemble Music New Mexico / Chatter  
Environmental and Energy Study Institute  
Episcopal Community Services  
Federation of Families for Children's Mental Health (CO)  
Feeding America  
Feeding America Southwest Virginia  
Feeding Pennsylvania  
Florida Philanthropic Network  
Fort Wayne Philharmonic  
Foundation for Fresno County Public Library  
Foundation of the National Student Nurses Association  
Fox River Trolley Association  
Friends of Forman Christian College  
Friends of Karen, Inc.  
Friends of the Keystone Arches, Inc.  
Friends of the Mitchell Gallery of Flight, Inc.  
GA Campaign for Adolescent Power & Potential  
Gates Mills Land Conservancy  
Georgia Center for Nonprofits  
Georgia Charitable Care Network  
The Giving Net  
Glaucoma Research Foundation  
Grand Haven Area Community Foundation  
Grassroots International  
Greater Houston Community Foundation  
Greater Pittsburgh Community Food Bank  
Green Lake Lutheran Ministries  
Griffin Museum of Photography  
Handmade on Main  
Harvesters--The Community Food Network (KS)

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The Henry Ford  
Hudson Highlands Land Trust  
Hyde Hall, Inc.  
iGiveMore, Inc.  
Indiana Philanthropy Alliance  
Infogroup  
Inland Empire Railway Historical Society  
Inspired to Give, Inc.  
International Foundation for Autoimmune Arthritis  
International Primate Protection League  
Iron and Steel Museum of Alabama  
Irving S. Gilmore International Keyboard Festival  
jdcPartnerships  
Jefferson County Farmland Protection Board  
JEVS Human Services  
Jewish Family Service of Los Angeles  
Jewish Federations of North America  
Kettle Moraine Land Trust  
Kidney Cancer Association  
Knoxville Opera  
KSDS, Inc.  
Lake/Geauga Educational Assistance Foundation  
Land Trust Alliance  
LeadingAge  
League of American Orchestras  
Let's Talk About Change  
Longhopes Donkey Shelter  
Lummi Island Heritage Trust  
Lupus Foundation of America  
Lutheran Services in America  
Lutheran Women's Missionary League  
Maine Coastal Habitat Foundation  
Manhattan Arts Center  
March of Dimes  
McHenry County Historical Society & Museum  
Meals on Wheels of Lehigh County  
Mesothelioma Applied Research Foundation  
Metro CareRing  
Metropolitan Opera  
Michigan Historic Preservation Network

Michigan Nonprofit Association  
Midland Care, Inc.  
The Miller Art Museum  
MonDak Heritage Center  
Mount Carmel Ministries  
Museum of the American Railroad  
N.C. Center for Nonprofits  
National Alliance on Mental Illness (NAMI)  
National Community Services, Inc.  
National Council of Nonprofits  
National Human Services Assembly  
National Multiple Sclerosis Society  
National Performance Network  
National Watch and Clock Museum  
National Youth Leadership Council  
Native American Rights Fund  
The Nature Conservancy  
Naval Training Center Foundation  
Neighbors Who Care, Inc.  
New Hampshire Charitable Foundation  
New Jersey Hospice and Palliative Care Organization  
New York Asian Women's Center  
Nonprofit Association of Oregon  
Northwest Watershed Institute  
Oberlin Heritage Center  
Ohaha Family Foundation  
OPERA America  
Opera Memphis  
Opera Philadelphia  
Opera Southwest  
Oregon Food Bank  
Palolo Chinese Home  
Parent to Parent of Georgia  
Peconic Land Trust  
Peninsula Open Space Trust  
Pentacle  
Performing Arts Alliance  
Philabundance  
Pioneer Center for Human Services  
PolicyBridge, Inc.  
Prairie Public Broadcasting

Prevent Blindness  
Prevent Blindness, Ohio Affiliate  
Primary Care Development Corporation (PCDC)  
Prompt Direct, Inc.  
Renaissance Charitable Foundation, Inc.  
Renaissance, LLC.  
Rochester Area Community Foundation  
Rogue Valley Veterans and Community Outreach  
Sacred Heart Southern Missions  
The Salvation Army  
Samaritan House  
San Diego Youth Symphony and Conservatory  
San Francisco International Music Festival  
Second Harvest Food Bank of Northwest Pennsylvania  
Senior Services of Southeastern Virginia  
Side by Side, Inc.  
Silicon Valley Community Foundation  
Society of the Little Flower  
South Dakota Community Foundation  
Southeast Missouri Food Bank  
Spinal Cord Injury Network International  
Springfield Symphony Orchestra (MA)  
St. Joseph's Indian School  
St. Simons Land Trust  
The Stanley Foundation  
Stockton Symphony  
Summit Land Conservancy  
Theatre Communications Group  
Tides  
TrueTandem  
The Trust for Public Land  
UJA-Federation of New York, Inc.  
United Cerebral Palsy of Arkansas  
United Charitable Programs  
United Way Fox Cities  
United Way of Buffalo & Erie County  
United Way of Central Louisiana  
United Way of Fresno County  
United Way of Massachusetts Bay and Merrimack Valley  
United Way of Monterey County  
United Way of North Central Massachusetts

United Way of Northern California  
United Way of San Luis Obispo County  
United Way of Santa Cruz County  
United Way of South Central Georgia  
United Way of Stanislaus County  
United Way of the Bay Area  
United Way Worldwide  
United Ways of California  
Urban Gateways  
Urban Guild Policy Institute  
Vermont Symphony Orchestra  
VersAbility Resources  
Vesterheim Norwegian-American Museum  
The Viscardi Center  
VisionServe Alliance  
West Virginia Nonprofit Association  
Western Reserve Land Conservancy  
Westmoreland County Food Bank, Inc.  
Williamsburg Community Foundation  
Wings Over America Scholarship Foundation  
WTTW | WFMT  
Yeshiva Ohr Boruch  
YMCA of the USA  
Youth Enrichment Strategies  
Zionist Organization of America