



February 28, 2014

Open letter to all Senators:

As Congress moves forward with comprehensive tax reform and considers the reinstatement of provisions in the annual tax extenders package, we ask that Congress 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.

For all these reasons, we urge you to support the immediate reinstatement of the tax extenders package. We also respectfully request that you contact Senator Schumer's office to cosponsor S. 1772, the Public Good IRA Rollover Act of 2013, a bipartisan bill introduced by Sens. Schumer and Collins. This legislation not only creates certainty by making the IRA charitable rollover permanent; it also makes important improvements by eliminating the cap on distributions and provides donors greater flexibility in their charitable giving, by allowing gifts to donor-advised funds.

There may be an opportunity during consideration of the extenders package this year to fix this language and treat all charities the same, and we urge senators of both parties to do so. This would provide greater certainty for taxpayers and the charities they support.

Thank you for your consideration,

#### Independent Sector

A Little Help	Arizona Community Foundation
A Precious Child	Arkansas Community Foundation
A. von Schlegell & Co.	Arkansas Nonprofit Alliance
ACT Theatre	Asheville Art Museum
Adirondack Foundation	Aspen Community Foundation
Adrian Community Preschool	Association for Healthcare Philanthropy
Alabama Dance Council	Association of Art Museum Directors
Alabama Forest Resources Center	Association of Fundraising Professionals
Alabama Historic Ironworks Foundation	ATL Arts Management Services
Albion College	Atlanta Community Food Bank
The Alhambra Orchestra	Aurora Regional Fire Museum
Alley Theatre	Austin Music Foundation
Aloha United Way	Bach Festival Society
Alternatives, Inc.	Ballet Austin
Amberwood Sanctuary, Inc.	Baltimore Symphony Orchestra
American Alliance of Museums	Bay Area Community Foundation
American Brain Tumor Association	Bethel Lutheran Home Foundation
American Cancer Society Cancer Action Network	Bethesda Lutheran Communities
American Chemical Society	Bishop Hill Heritage Association
American Conservatory Theater	BoardSource
American Friends Service Committee	Boheme Opera NJ
American Health Care Association	Bootstraps, Inc.
American Heart Association	Brazos Presbyterian Homes, Inc.
American Library Association	Breaking Chains
American Red Cross	BrightFocus Foundation
The American Writers Museum	Burr Pilger Mayer
Americans for the Arts	Cactus Conservation Institute
Americans for the Arts Action Fund	Cadillac Area Land Conservancy
AngelCare/Americans Care & Share	California Council of Land Trusts
The Arc	California Museum of Ancient Art
Argus Museum	California Shakespeare Theater
Ariba Asset Management	Camp Fire

Campbell & Company  
 Campbell County Rockpile Museum  
 Campus Clubs, Inc.  
 Cancer Support Community  
 Canine Partners of the Rockies, Inc.  
 Carbon County Museum  
 Carolina Mountain Land Conservancy  
 Carroll County Wabash and Erie Canal, Inc.  
 CASA Program for the Ogeechee Judicial Circuit,  
 Inc.  
 Catholic Community Services of Southern Arizona,  
 Inc.  
 Center for Academic Excellence  
 Center for Nonprofit Excellence  
 Center for ReSource Conservation  
 Central Coast Land Conservancy  
 Chamber Music Northwest  
 Chehalis River Basin Land Trust  
 The Chester Foundation, Inc.  
 Chhandam Chitresh Das Dance Company  
 Chicago Community Loan Fund  
 Children's Advocacy Centers of California  
 Children's Museum of History, Science, and  
 Technology  
 Chimpanzee Sanctuary Northwest  
 Choral Consortium of San Diego  
 The Cincinnati Eye Institute Foundation  
 Clay Center for the Arts & Sciences of West  
 Virginia  
 Clifford and Clifford Civil Charities Corporation  
 The Coalition of Behavioral Health Agencies  
 Coastside Land Trust  
 Cogswell Hall, Inc.  
 College Possible  
 Colorado Nonprofit Association  
 Columbus (GA) Symphony Orchestra  
 Communities Foundation of Texas  
 Community Action Committee of the Lehigh Valley  
 Community Arts Center (KY)  
 The Community Foundation for Greater Atlanta  
 The Community Foundation for the National  
 Capital Region  
 Community Foundation of Bloomington and  
 Monroe County  
 Community Foundation of Madison and Jefferson  
 County, Inc.  
 Community Foundation of St. Joseph County  
 Community Foundation of the Eastern Shore  
 Community Foundation of the Great River Bend  
 The Community Foundation of the  
 Holland/Zeeland Area  
 Community Foundation of the Lowcountry  
 The Community Foundation of the Rappahannock  
 River Region  
 Community Foundation of the Upper Peninsula  
 Connecticut Council for Philanthropy  
 The Conservation Fund  
 Cornerstone Stewardship Ministry  
 Coro Leadership Center  
 Corporate Volunteer Council of Atlanta  
 Council of Michigan Foundations  
 Council on Foundations  
 County United Way, Inc.  
 The Creators' Rep  
 Cultural Alliance of Fairfield County  
 Cystic Fibrosis Foundation  
 Dad's Garage Theatre Company  
 Dakota Center, Inc.  
 The Dallas Opera  
 Dance Theatre of Harlem  
 Dance/USA  
 Darien Land Trust  
 Dave Thomas Foundation for Adoption  
 Daybreak  
 Days of Dialogue Los Angeles  
 The Dayton Foundation  
 Dental Lifeline Network  
 The Denver Foundation  
 Desert Communities United Way  
 Directions for Youth & Families  
 Douglas County Historical Society  
 Easter Seals  
 Eastside Community Ministry  
 Ecker Center  
 Ecology Center  
 Ecology Project International  
 Edison Greenways Group, Inc.  
 Emmanuel Baptist Church and Christian School  
 (OH)  
 Emmaus House  
 Environmental and Energy Study Institute  
 The Erie Community Foundation

Evangelical Lutheran Church in America (ELCA)  
The Evangelical Lutheran Good Samaritan Society  
Fairfield County Community Foundation  
Family and Children's Association  
Fargo-Moorhead Opera  
Feed The Children  
First Choice Inspection Group, Inc. dba Free Help  
Education Organization  
Flint Institute of Arts  
Foodbank of Santa Barbara County  
Fort Wayne Philharmonic  
Foundation for Fresno County Public Library  
The Foundation for Living Beauty  
Foundation of the National Student Nurses'  
Association  
Fox River Trolley Association  
Franzen & Franzen LLP  
Freewheelin' Community Bikes  
Fremont Area Community Foundation  
Friends for Youth  
Friends of Forman Christian College  
Friends of Karen, Inc.  
Friends of the Children New York  
Friends of the Cumbres & Toltec Scenic Railroad,  
Inc.  
Friends of the Keystone Arches, Inc.  
Gates Mills Land Conservancy  
The Geller Center  
Georgia Campaign for Adolescent Power &  
Potential (GCAPP)  
Georgia Center for Nonprofits  
Georgia Charitable Care Network, Inc.  
Geos Institute  
Gift Planning Services, LLC  
Girl Scouts of the USA  
Girls Inc.  
The Giving Net  
Glaucoma Research Foundation  
Goodwill Industries of Northern New England  
Goodwill-San Francisco-San Mateo-Marin  
Grand Haven Area Community Foundation  
Grantmakers Forum of New York  
Grassroots International  
Greater Cleveland Volunteers  
Greater Gallatin United Way  
Greater Houston Community Foundation

Greater Pittsburgh Community Food Bank  
Griffin Museum of Photography  
Gulf Coast Community Foundation  
Gulfshore Playhouse  
Hartford Stage Company  
Harvesters--The Community Food Network (KS)  
Harvesters--The Community Food Network (MO)  
Hawaii Community Foundation  
Heifer Foundation  
The Henry Ford  
Heritage Fund - The Community Foundation of  
Bartholomew County  
Historic Gordonsville, Inc.  
Historic Riverside Cemetery Conservancy  
Horizon Theatre Company  
Hudson Highlands Land Trust  
Huntington County Community Foundation  
Hyde Hall, Inc.  
Illinois Collaboration on Youth  
Independent Living Services, Inc.  
Indian Hill Music  
Indiana Philanthropy Alliance  
Inland Empire Railway Historical Society  
Inside Out Community Arts  
Inspired to Give, Inc.  
Institute for Life & Care  
The Institute for Nonviolence in Los Angeles  
Institute of Humanistic Ethics & Altruistic Leadership  
Integrated Fund Development Counsel  
International Foundation for Autoimmune Arthritis  
International Medical Education Foundation, Inc.  
Iolani Palace  
Irving S. Gilmore International Keyboard Festival  
jdcPartnerships  
Jefferson County Farmland Protection Board  
Jewish Community Foundation of Greater Hartford  
Jewish Family Service of Los Angeles  
The Jewish Federations of North America  
John Wood Ministries, Inc.  
Kansas 4-H Foundation, Inc.  
Kareteam Sanctuary  
The Kestrel Land Trust  
Kettle Moraine Land Trust  
Kidney Cancer Association  
Knoxville Opera  
KSDS, Inc. Assistance Dogs

LaGrange County Community Foundation  
 Lake Placid Land Conservancy  
 Lake Wapogasset Lutheran Bible Camp  
 Lake/Geauga Educational Assistance Foundation  
 Lakeside Community Committee  
 Lamb's Players Theatre  
 The Land Conservancy for Southern Chester  
   County (PA)  
 Land Conservancy of West Michigan  
 Land Trust Alliance  
 LeadingAge  
 League of American Orchestras  
 Learning Equipment Supply Service  
 Legacy Museum Consulting, LLC  
 The Limb Preservation Foundation  
 Litchfield Land Trust  
 Little Snake River Museum  
 LIVESTRONG  
 Long Bay Symphonic Society  
 Long Bay Symphony  
 Longhopes Donkey Shelter  
 Longmont Council for the Arts  
 The Lorell Management Corporation  
 Lummi Island Heritage Trust  
 Lupus Foundation of America  
 Luther Crest Bible Camp  
 Lutheran Services in America  
 Lutheran Women's Missionary League  
 Madison County Historical Society  
 Magnolia Presbyterian Church  
 Maine Association of Nonprofits  
 Maine Coastal Habitat Foundation  
 Maine Maritime Museum  
 Manhattan Arts Center  
 March of Dimes  
 Marin County Bicycle Coalition  
 Mark Morris Dance Group  
 MARO Employment and Training Association  
 Mass Audubon  
 McGregor Fund  
 McHenry County Historical Society and Museum  
 Meals on Wheels of Lehigh County  
 Medicine Bow Museum  
 Merrimack Repertory Theatre  
 Merryspring Nature Center  
 Mesothelioma Applied Research Foundation  
 Metro CareRing  
 Metro United Way  
 The Metropolitan Opera  
 The Miami Foundation  
 Michigan Historic Preservation Network  
 Midland Area Community Foundation  
 Midland Care Connection, Inc.  
 The Miller Art Museum  
 The Minneapolis Foundation  
 Minnesota Citizens for the Arts  
 Minnesota Opera  
 Mitchell Gallery of Flight  
 MonDak Heritage Center  
 Montana Nonprofit Association  
 Mount Carmel Ministries  
 Museum of South Texas History  
 Museum of the American Railroad  
 N.C. Center for Nonprofits  
 National Alliance on Mental Illness (NAMI)  
   Nebraska  
 National Center for Assisted Living  
 National Committee for the New River  
 National Domestic Workers Alliance  
 National Families in Action  
 National Multiple Sclerosis Society  
 The National Museum of Nuclear Science & History  
 National Performance Network  
 National Youth Leadership Council  
 Native American Rights Fund  
 Natural Resources Defense Council  
 Naval Training Center Foundation  
 NAWCC - National Watch & Clock Museum  
 Neighbors Who Care, Inc.  
 Network of Ensemble Theaters  
 The New Canaan Historical Society  
 New Hampshire Charitable Foundation  
 New Hampshire Humanities Council  
 New Jersey Association of Mental Health and  
   Addictions Agencies (NJAMHAA)  
 New Jersey Hospice and Palliative Care  
   Organization  
 New Jersey Symphony Orchestra  
 New West Symphony  
 New York Asian Women's Center  
 The New York Community Trust  
 New York Live Arts

Nike B. Whitcomb Associates, Inc.  
 Nomi Network  
 The Nonprofit Roundtable of Greater Washington  
 North Carolina Symphony  
 North Museum of Natural History & Science  
 Northwest Watershed Institute  
 The Oasis Network For Churches  
 Oberlin Heritage Center  
 The Oblong Land Conservancy  
 Off The Wall Productions  
 Ohaha Family Foundation  
 Ohio Domestic Violence Network  
 Ohio Environmental Council  
 The Omaha Community Foundation  
 OPERA America  
 Opera Memphis  
 Opera Philadelphia  
 Oral Health America  
 Oregon Food Bank  
 Owen County Art Guild  
 OWL - The Voice of Midlife and Older Women  
 Oyster Bay Railroad Museum  
 The P.M. Brady Company, Inc.  
 Pacific Northwest Ballet  
 Pacific Telecommunications Council  
 Palolo Chinese Home  
 Parent Advocacy Coalition for Educational Rights  
 (PACER) Center  
 Parent to Parent of Georgia  
 Parent Trust for Washington Children  
 Parke County Community Foundation  
 PATH  
 Peconic Land Trust  
 Peninsula Open Space Trust  
 Pension Rights Center  
 Performing Arts Alliance  
 PETA Foundation  
 Philadelphia Freedom Valley YMCA  
 Philanthropy Ohio  
 The Pilot School  
 Pioneer Center for Human Services  
 The Pittsburgh Foundation  
 Playwrights Project  
 The Portland Foundation (IN)  
 Prairie Public Broadcasting  
 The Presbytery of Tropical Florida  
 Prevent Blindness Ohio  
 Primary Care Development Corporation (PCDC)  
 Primeplus Norfolk Senior Center  
 Red Men Museum and Library  
 Refuge of Hope  
 Rena Shagan Associates, Inc.  
 Renaissance Charitable Foundation, Inc.  
 Renaissance LLC  
 Restoration Village  
 Ridges to Rivers Open Space Network  
 Rochester Area Community Foundation  
 Rogue Valley Veterans and Community Outreach  
 SafeHouse Denver  
 The Salvation Army  
 The Salvation Army in Kansas & Western Missouri  
 Division  
 Samaritan House  
 The San Antonio Fire Museum Society  
 San Diego REPeritory Theatre  
 San Diego Synergy Arts Network dba San Diego  
 Visual Arts Network  
 San Diego Youth Symphony and Conservatory  
 San Francisco International Music Festival  
 Saratoga Historical and Cultural Association  
 Scott County Community Foundation  
 Seattle Opera  
 Senior Solutions (Council on Aging)  
 Shelby Area Rural Conservation, Inc.  
 Shiloh Museum of Ozark History  
 Side by Side, Inc.  
 The Sierra Club Foundation  
 Sobriety House, Inc.  
 Social Sector Solutions  
 Soles4Souls  
 South Baltimore Learning Center  
 South Central Iowa Community Foundation  
 South Dakota Community Foundation  
 Southeast Missouri Food Bank  
 Spinal Cord Injury Network International  
 Springfield Symphony Orchestra  
 SS Music  
 St Vladimir's Theological Seminary  
 St. Margaret's Community Outreach  
 St. Simons Land Trust  
 The Stanley Foundation  
 Steuben County Community Foundation

Stockton Symphony  
Susquehanna Art Museum  
Tapteal Greenway  
Tarrant Area Community of Churches (TACC)  
Teach One to Lead One  
Teen HYPE (Helping Youth by Providing Education)  
Theatre and Arts Foundation of San Diego County  
    dba La Jolla Playhouse  
Theatre Communications Group  
Three Rivers Community Foundation  
Toal & Associates Coaching and Consulting  
The Trust for Public Land  
Turkish Philanthropy Funds  
UJA-Federation of New York  
Underground  
United Cerebral Palsy  
United Cerebral Palsy of Arkansas  
United Cerebral Palsy of West Alabama, Inc.  
United Charitable Programs  
United Way Fox Cities  
United Way of Brazoria County  
United Way of Buffalo and Erie County  
United Way of Central Louisiana  
United Way of Central New Mexico  
United Way of Florida  
United Way of Fresno County  
United Way of Greater Houston  
United Way of Massachusetts Bay and Merrimack  
    Valley  
United Way of Miami-Dade  
United Way of North Central Massachusetts  
United Way of North East Florida  
United Way of Portage County  
United Way of South Texas  
United Way of Stanislaus County  
United Way of the Capital Region  
United Way Worldwide

United Ways of Tennessee  
Urban Gateways  
Urban Guild Policy Institute  
Utah Symphony | Utah Opera  
Valley of the Sun United Way  
Ventura Hillside Conservancy  
Vermont Symphony Orchestra  
VersAbility Resources  
Vesterheim Norwegian-American Museum  
VisionIntoArt Presents  
VisionServe Alliance  
Volunteers of America  
W.K. Kellogg Foundation  
Warrick County Community Foundation  
Wartburg Community Symphony Association  
The Wellness Council for Coastal South Carolina  
West Michigan Symphony  
West Virginia Nonprofit Association  
Western Pennsylvania Conservancy  
Western Reserve Land Conservancy  
Wheat Ridge Ministries  
Williamsburg Community Foundation  
Wisconsin Council of the Blind and Visually  
    Impaired  
World Vision International  
WTTW WFMT Chicago Public Media  
Yeshiva Ohr Boruch  
YMCA of Greater Seattle  
YMCA of the USA  
Youth Enrichment Strategies  
Ypsilanti Symphony Orchestra  
Zionist Organization of America