



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 REPertory 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