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
A Precious Child
A. von Schlegell & Co.
ACT Theatre
Adirondack Foundation
Adrian Community Preschool
Alabama Dance Council
Alabama Forest Resources Center
Alabama Historic Ironworks Foundation
Albion College
The Alhambra Orchestra
Alley Theatre
Aloha United Way
Alternatives, Inc.
Amberwood Sanctuary, Inc.
American Alliance of Museums
American Brain Tumor Association
American Cancer Society Cancer Action Network
American Chemical Society
American Conservatory Theater
American Friends Service Committee
American Health Care Association
American Heart Association
American Library Association
American Red Cross
The American Writers Museum
Americans for the Arts
Americans for the Arts Action Fund
AngelCare/Americans Care & Share
The Arc
Argus Museum
Aniba Asset Management

Arizona Community Foundation
Arkansas Community Foundation
Arkansas Nonprofit Alliance
Asheville Art Museum
Aspen Community Foundation
Association for Healthcare Philanthropy
Association of Art Museum Directors
Association of Fundraising Professionals
ATL Arts Management Services
Atlanta Community Food Bank
Aurora Regional Fire Museum
Austin Music Foundation
Bach Festival Society
Ballet Austin
Baltimore Symphony Orchestra
Bay Area Community Foundation
Bethel Lutheran Home Foundation
Bethesda Lutheran Communities
Bishop Hill Heritage Association
BoardSource
Boheme Opera NJ
Bootstraps, Inc.
Brazos Presbyterian Homes, Inc.
Breaking Chains
BrightFocus Foundation
Burr Pilger Mayer
Cactus Conservation Institute
Cadillac Area Land Conservancy
California Council of Land Trusts
California Museum of Ancient Art
California Shakespeare Theater
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 Historical Society
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  
Frewheelin' 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
Memimack 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 Hillsides Conservancy
Vermont Symphony Orchestra
VersAbility Resources
Vesterheim Norwegian-American Museum
VisionIntoArt Presents
VisionServe Alliance
Volunteers of America
W.K. Kellogg Foundation
Warwick 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