

June 16, 2008

The Honorable Harry Reid  
Senate Majority Leader  
United States Senate  
Washington, DC 20510-7020

The Honorable Mitch McConnell  
Senate Republican Leader  
United States Senate  
Washington, DC 20510-7010

**RE: Charitable Giving Incentives in Tax Extenders Legislation**

Dear Senators Reid and McConnell:

The undersigned charities, representing every sub-sector of the nonprofit community, and serving citizens and communities through the United States, request that the Senate take immediate action to restore the package of expired charitable giving tax incentives.

The work of our nation's charities has been enhanced by several tax provisions included in the Pension Protection Act of 2006, but which expired at the end of 2007. Among these important giving incentives are the IRA rollover, which permitted older Americans to donate to charities from their individual retirement accounts, and enhanced charitable deductions for corporate contributions of food, book, and computer inventories. Each has strong, bi-partisan support, and all have been incorporated in the packages of tax extenders: H.R. 6049, the Renewable Energy and Job Creation Act of 2008, S.2886, the Alternative Minimum Tax and Extenders Tax Relief Act of 2008, S. 3098, the Alternative Minimum Tax and Extenders Tax Relief Act of 2008, and the Baucus substitute to H.R.6049, introduced as the Energy Independence and Tax Relief Act of 2008.

The urgency of these provisions cannot be overstated. Congress must act as soon as possible to restore the IRA Charitable Rollover and other giving incentives so that charities can receive the resources that enable them to provide vital services to the people and communities most in need.

Retroactive enactment of these provisions late in the year is of little consequence for donations that are awaiting Congressional action. We ask that you consider the following:

- **Helping charities help communities today:** The resulting gifts from individual retirement accounts -- ranging from as little as \$10 to the legal maximum of \$100,000 -- have helped organizations build cancer centers, develop programs for counseling at-risk youth, support housing for homeless families, conserve wilderness areas, and provide art therapy for people with developmental disabilities. Delayed renewal of the giving incentive delays the services that our citizens deserve.
- **Promoting gifts of fresh and nutritious food:** Food donations are urgently needed to feed the increasing numbers of citizens going to food banks across the country. Like donations of fresh fruits and vegetable, restoration of the food inventory incentive to all business taxpayers is time sensitive.
- **Keeping up with knowledge:** School opens for the fall in less than two months. The charitable incentives can help ensure that children have access to the latest books in their libraries and the best technology available.

In closing, we ask that you enact the charitable and other incentives before the July 4 recess.

Letter to Leaders Reid and McConnell

June 16, 2008

Page 2 of 3

Respectfully submitted,

|  |    |
|--|----|
| Alliance for Children & Families                       | WI |
| American Association of Homes & Services for the Aging | DC |
| American Association of Museums                        | DC |
| American Bible Society                                 | MO |
| American Foundation for the Blind                      | NY |
| American Friends Service Committee                     | PA |
| American Heart Association                             | TX |
| American Kidney Foundation                             | MD |
| Americans for the Arts                                 | DC |
| America's Second Harvest                               | IL |
| Appalachian College Association                        | KY |
| Association for the Blind and Visually Impaired        | NY |
| Avance, Inc  | TX |
| Benedictine Mission House                              | NE |
| Big Brothers and Big Sisters of America                | HI |
| Big Brothers and Big Sisters of America                | PA |
| Boy Scouts of America                                  | VA |
| Camp Fire USA Wathana Council                          | MI |
| Carbon County Museum Foundation                        | WY |
| Carroll College  | MT |
| Catholic Youth Organization                            | MI |
| Cedarhurst Center                                      | CA |
| Center for Effective Philanthropy                      | MA |
| Central Louisiana Community Foundation                 | LA |
| Cleveland Foundation                                   | OH |
| Colorado Nonprofit Association                         | CO |
| Community Foundation of St Joseph County               | IN |
| Compass Point Nonprofit Services                       | CA |
| Corning-Elmira Musical Arts, Inc                       | NY |
| Council for Advancement and Support of Education       | DC |
| Cumberland Trails United Way                           | KY |
| Cystic Fibrosis Foundation                             | MD |
| Easter Seals of Arkansas                               | AR |
| Falk Foundation  | PA |
| Family Means   | MN |
| Family Service Inc. Foundation                         | MT |
| First Baptist Church of Indiana Rocks                  | FL |
| First United Methodist Church                          | NM |
| Food Bank of Central Louisiana                         | LA |
| Fred Hutchinson Cancer Research Center                 | WA |
| Fulbright Association                                  | DC |
| Grace University                                       | NE |
| Habitat for Humanity International                     | GA |
| Harry Singer Foundation                                | CA |
| Health Focus of SW Virginia                            | VA |
| Honored to Serve Inc.                                  | AR |
| Independent Sector                                     | DC |
| KaBOOM!  | DC |
| Land Trust Alliance                                    | DC |

Letter to Leaders Reid and McConnell

June 16, 2008

Page 3 of 3

|  |    |
|--|----|
| League of American Orchestras  | NY |
| Looking for My Sister, Inc   | MI |
| LSU Foundation   | LA |
| Lutheran Senior Services   | MO |
| Lutheran Social Services of North Dakota                               | ND |
| Maine Association of Nonprofits  | ME |
| Marin Community Foundation   | CA |
| Memorial Home, Inc   | KS |
| Michigan Historical Center Foundation                                  | MI |
| Minnesota Orchestral Association                                       | MN |
| National Committee on Planned Giving                                   | IN |
| National Council of Private Agencies for the Blind & Visually Impaired | MO |
| Nonprofit Coordinating Committee of New York, Inc                      | NY |
| Nonprofit Resource Center  | LA |
| Northeastern University  | MA |
| <b>Pennsylvania Association of Nonprofit Organizations</b>             | PA |
| Prairie Public Broadcasting, Inc.                                      | ND |
| Rainbow Kitchen Community Services                                     | PA |
| Ronald McDonald House - Missoula                                       | MT |
| Rose Community Foundation  | CO |
| S.C. Association of Nonprofit Organizations                            | SC |
| Santa Clara University   | CA |
| SME Education Foundation   | MI |
| SPCA Tampa Bay   | FL |
| Special K Ranch  | MT |
| St. Xavier High School   | KY |
| Stetson University   | FL |
| SUNY College at Oneota Foundation                                      | NY |
| Texas Children's Hospital  | TX |
| The Arts Council of the Southern Finger Lakes                          | NY |
| The Center for Effective Philanthropy                                  | MA |
| The Fowler Center Inc.   | MI |
| The Henry Ford   | MI |
| The Hospice Foundation of the Florida Suncoast                         | FL |
| The Jewish Community Foundation  | NY |
| The Leukemia and Lymphoma Society                                      | NY |
| The Mentoring Partnership of SW PA                                     | PA |
| The Seed Company   | TX |
| The Sierra Club Foundation   | CA |
| The Stonewall Community Foundation                                     | NY |
| Thomas Jefferson University & Hospitals                                | PA |
| UJA Federation of NY   | NY |
| United Jewish Communities  | NY |
| United Way of Kentucky   | KY |
| United Way of Paducah-McCracken County                                 | KY |
| University of Minnesota Foundation                                     | MN |
| Volunteers for America - Colorado                                      | CO |
| Williamson County Historical Society                                   | TX |
| YMCA of NW Dupage County   | IL |
| YMCA of USA  | IL |
| Youth Service Bureau of St. Tammany                                    | LA |