The Honorable Mitch McConnell Senate Majority Leader S-230, The Capitol Washington, DC 20510

The Honorable Paul Ryan Speaker of the House H-232, The Capitol Washington, DC 20515 The Honorable Harry Reid Senate Minority Leader S-221, The Capitol Washington, DC 20510

The Honorable Nancy Pelosi House Minority Leader H-204, The Capitol Washington, DC 20515

Dear Majority Leader McConnell, Minority Leader Reid, Speaker Ryan, and Minority Leader Pelosi:

The undersigned organizations, whose networks collectively represent tens of thousands of charities and foundations, urge Congress to act immediately on a permanent extension of the charitable giving incentives included in the expired tax extenders package.

Earlier this year, the House voted by a two-thirds majority to help the work of charities by restoring and making permanent three giving incentives: 1) the provision encouraging seniors to make contributions to charitable organizations through their individual retirement accounts; 2) the enhanced deduction for property donated for conservation purposes; and 3) the enhanced deduction for donations of excess food inventory. The House bill, the America Gives More Act, also included language to encourage private foundations to give more in times of crisis through simplifying the excise tax on their investment income. The Senate Finance Committee passed a measure to restore the first three provisions through 2016, but the full Senate has not yet considered the legislation.

As you know, after multiple attempts last year to make these giving incentives permanent, in December Congress resorted to a one-year extension as part of a broader package of lapsed tax provisions. As a result, the IRA charitable rollover and enhanced deductions for the donation of food inventory and land conservation easements were reinstated for just two weeks, before expiring again for the fifth time in recent years on January 1, 2015.

These donations have helped facilitate the protection of over one million acres of our country's precious natural resources, provided food banks across the country access to the 70 billion pounds of nutritious food wasted each year, and encouraged American seniors to donate hundreds of millions of dollars from their retirement savings to the charities closest to their hearts, including places of worship, cultural institutions, and those helping the down-and-out get back on their feet.

For each day that goes by without an incentive in place and assured, many of the donations the incentives were intended to promote will simply not take place. The repeated expiration and retroactive renewal of these charitable giving incentives create tremendous uncertainty for individuals, families, and businesses who want to provide donations to help their communities, and for the charitable organizations working to meet the needs of their communities.

The time to reinstate and make permanent these provisions is now. The sector and all those we serve cannot wait. Strong bipartisan support will underscore our nation's long-standing commitment to strengthening charities to do the important work of lifting up lives and improving communities. We are counting on your support.

Sincerely,

Agricultural Stewardship Association Alachua Conservation Trust Aloha United Way American Alliance of Museums American Institute for Economic Research, Inc. American Red Cross American Writers Museum
Americans for the Arts Action Fund
Ardea Arts, Inc.
Association of Art Museum Directors
Association of California Symphony Orchestras
Association of Fundraising Professionals

Auburn Cord Duesenberg Automobile Museum

Avinity Senior Living Baltimore Woodwind Repair Barber & Kinney, LLC Bayou Land Conservancy

**Beatty Museum** 

Beaufort County Open Land Trust

Bedford Historical Society Bitter Root Land Trust Black Swamp Conservancy

Blowing Rock Art and History Museum

Blue Ridge Land Conservancy

BoardSource Boston Baroque

Brenda Moore and Associates LLC Carolina Mountain Land Conservancy

Catholic Charities USA Cedarmere Foundation

Central Kentucky Youth Orchestras Central Savannah River Land Trust Chautauqua Watershed Conservancy

Chelan-Douglas Land Trust Chicago History Museum

Chicago Human Rhythm Project Chilkat Valley Historical Society

Cincinnati Opera

Civic Orchestra of Tucson Classic Lyric Arts, Inc. Classical Movements Clean Water Land

Clinton Symphony Orchestra
Coalition of Oregon Land Trusts
Colorado Nonprofit Association
Colorado Springs Philharmonic

Community FoodBank of New Jersey

Community Foundation of Eastern Connecticut, Inc.

Community Foundation of Western Nevada Connecticut Association of Nonprofits

Connections to Success Conservation Trust for Florida Conservation Trust for North Carolina

Copper River Watershed Project
Council of Michigan Foundations

Council on Foundations

CT Nonprofit Human Service Alliance

Cystic Fibrosis Foundation

Dad's Garage, Inc. Dakota Center, Inc. Dance/USA

Defenders of Wildlife

Delaware Symphony Orchestra

Deschutes Land Trust Detroit Zoological Society Eagle Valley Land Trust

**EcoTrust** 

Federation on Families for Children's Mental

Health CO Feeding America

First Choice Inspection Group, Inc, dba. Free

Help Education Organization

FOOD for Lane County Fort Worth Opera

Gallatin Valley Land Trust

Gilmore International Keyboard Festival &

Awards

Gilroy Historical Society Girl Scouts of the USA Godwin-Ternbach Museum

Good Samaritan Health & Wellness Center Goodwill Industries International, Inc. Grand Haven Area Community Foundation Grand Traverse Regional Land Conservancy

**Great Peninsula Conservancy** 

Greater Pittsburgh Community Food Bank

Greenville Symphony Orchestra HeartLands Conservancy

Historical Society of Pennsylvania Housatonic Valley Association, Inc. Illinois Collaboration on Youth

Independent Sector Indian Hill Music

Iowa Natural Heritage Foundation

IRIS Orchestra JK Moving Services Katy Prairie Conservancy Kinney Land Company, LLC

Knoxville Opera

Ku'ikahi Mediation Center Lake Erie Region Conservancy

Lake Wapogasset Lutheran Bible Camp Lake/Geauga Educational Assistance

Foundation

Lancaster Farmland Trust Land Trust Alliance Land Trust of Arkansas

LeadingAge

LeadingAge California

League of American Orchestras

Lewis & Clark Trail Visitors Center Foundation

Lexington Symphony Orchestra Los Angeles Chamber Orchestra Lummi Island Heritage Trust

Lupus and Allied Diseases Association, Inc.

Luther Crest Bible Camp Lutheran Services in America

March of Dimes Mariners Inn

Mark Morris Dance Group

McHenry County Historical Society & Museum

Meadowlark Methodist Food Pantry Memphis Symphony Orchestra Michigan Historic Preservation Network

Michigan Nonprofit Association

Minnesota Opera

Mississippi Symphony Orchestra

Mohonk Preserve

Monadnock Conservancy

Montana Association of Land Trusts

Mother Lode Land Trust

Multiple System Atrophy Coalition

MUSE/IQUE

Museum of Fine Arts

Nantucket Historical Association

Naromi Land Trust

Nashville Opera Association

National Alliance of Forest Owners National Council of Nonprofits

National Woodland Owners Association

Nevada Land Trust

New Hampshire Land Trust Coalition

New River Conservancy New River Land Trust

Niagara County Historical Society Nonprofit Association of Oregon North East Wisconsin Land Trust

North Shore Land Alliance

Northern California Regional Land Trust

NY Funders Alliance Oakland Symphony Opacum Land Trust OPERA America Opera Memphis Orchestra Miami Oregon Food Bank

OWL-The Voice of Women 40+ Paducah Symphony Orchestra

Peconic Land Trust Placer Land Trust

Portland Opera Association Prevent Blindness, Ohio Affiliate Rensselaer Plateau Alliance Ririe-Woodbury Dance Company

River Fields. Inc

Rockford Area Historical Society Rockford Symphony Orchestra Roque Valley Symphony

SafeHouse Denver

San Diego Visual Arts Network

San Diego Youth Symphony and Conservatory

Santa Cecilia Orchestra

Sarasota Opera Association, Inc.

Save Mount Diablo Seattle Opera

Sequoia Riverlands Trust Shared Harvest Foodbank Shasta Land Trust

Shenandoah Valley Discovery Museum Sheepscot Wellspring Land Alliance

Sierra Foothill Conservancy Sledgehammer Theatre Somers Land Trust

South Baltimore Learning Center Southeast Missouri Food Bank

Speaker law firm

Studebaker National Museum Tacoma Opera Association Tacoma Symphony Orchestra

Tall Pines Consevancy Tewksbury Land Trust Texas Land Trust Council Thanksgiving Point Institute

The Central Coast Land Conservancy
The Children's Museum of Indianapolis
The Cleveland Zoological Society
The Conservation Foundation

The Haggin Museum The Henry Ford

The Jewish Federations of North America
The Land Conservancy of McHenry County

The Nature Conservancy

The Salvation Army National Headquarters

The Science Factory, Inc.
The Trust for Public Land
The Wooden Floor

Three Village Community Trust Truckee Donner Land Trust

United Charitable United Way Worldwide

University of Nebraska State Museum

**Urban Gateways** 

Utah Open Lands Conservation Association

Utah Symphony | Utah Opera

Valley Symphony Orchestra & Chorale

Voices for Children

VOICExperience Foundation Washington Concert Opera Washington Nonprofits

Washington St Family Service Center West Central Ohio Land Conservancy Western Pennsylvania Conservancy Western Reserve Land Conservancy

Wild South
Wildling Museum

William King Museum of Art Winston-Salem Symphony

Women's Business Development Center Wrightsville Beach Museum of History

YMCA of the USA Ziegler Sanctuary

CC: All Members of the 114<sup>th</sup> Congress