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A vital voice for us all

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May 20, 2010

The Honorable Sander Levin  
Chairman

House Committee on Ways and Means  
United States House of Representatives  
1102 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Levin:

On behalf of Independent Sector, I am writing to express our strong support for the provisions in HR 4213, "The American Jobs and Closing Loopholes Act of 2010", that would extend through 2010 a number of incentives to encourage individuals and corporations to support the vital work of charitable organizations in these difficult economic times.

Independent Sector is a national, nonpartisan charitable organization of 550 public charities, private foundations, and corporate giving programs, collectively representing tens of thousands of charitable groups in every state across the nation. IS members represent a broad cross-section of our nation's nonprofit community, which exists to meet society's needs, frequently in partnership with government, in diverse areas such as the arts, education, human services, community development, and health care.

We are particularly pleased that this legislation would extend the IRA Rollover provision which expired at the end of 2009, leaving many older taxpayers reluctant to draw on their IRA funds to help others in need because of the potential for adverse tax consequences. From its enactment in August 2006, the IRA charitable rollover tax incentive has helped to generate millions of dollars in new contributions nonprofits have used to 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. The uncertainty faced by these taxpayers and the managers of their retirement funds regarding the re-instatement of this important tax relief measure impedes the transfer of gifts that are critical to providing much needed programs and services.

We also strongly support provisions in this bill that would encourage corporations to contribute food inventory to help nonprofits feed those who are suffering in this economic downturn, and that would encourage individuals to set aside appreciated property for conservation purposes.

We thank you for your leadership in working to advance these important tax incentives to encourage Americans to give back to their communities. We encourage your colleagues in Congress to act swiftly to ensure that this legislation is enacted into law.

Sincerely,

A handwritten signature in black ink that reads "Diana Aviv". The signature is written in a cursive, slightly slanted style.

Diana Aviv  
President