

Tell Congress: Make the *America Gives More Act* Permanent

Why it Matters

The *America Gives More Act* (H.R. 4719), passed by the House in July, includes several provisions that are critically important to foundations and nonprofits. In the past, Congress has extended certain giving incentives on an annual basis each year. Repeated expiration creates tremendous uncertainty for nonprofits and donors. These giving incentives are popular and proven effective, and should be made permanent law. The bill:

- ***Makes the IRA charitable rollover permanent.*** A permanent IRA charitable rollover will permit charities to engage in the long-term planning required to design effective programs and allocate resources efficiently. It will also give donors certainty when planning their charitable gifts.
- ***Simplifies the excise tax private foundation excise tax to one percent.*** The single, flat rate of one percent will greatly simplify compliance for private foundations, improve efficiencies, and remove grant making disincentives.
- ***Makes permanent the enhanced deductions for contributions of land conservation easements and food inventory.*** The food inventory deduction allows small businesses to deduct donations of fresh foods—which are perishable and cannot be donated retroactively. The deduction for conservation easement donations helps land trusts work with modest-income landowners to increase voluntary land conservation to over a million acres a year.
- ***Extends the deadline for claiming charitable contributions to April 15 of the calendar year.*** This will allow individual donors more flexibility in planning their charitable contributions throughout the year.

What You Can Do

- E-mail your [Senators](#) or [Representatives](#), or [tweet](#) at their official accounts. Check out our template e-mail language and suggested tweets on the next two pages.
- Your message: ***“Include all of the America Gives More Act provisions in any tax bill you consider in the remainder of 2014.”***

Your Members of Congress are also back in your district this month to prepare for the November elections. Take the opportunity to speak to them at local events or gatherings, and urge them to include the *America Gives More Act* provisions in any lame duck tax bill they consider.

The Council Can Help

Check out the Council’s [Advocacy Toolkit](#) for more resources to help you connect with your lawmakers. Or, contact govt@cof.org with specific questions. Our legal team is also on hand at legal@cof.org to address any of your concerns about the legal advocacy rules.

E-mail Lawmakers

Look up e-mail addresses for your [Senators](#) or [Representatives](#), and send a simple note like the one below:

Sample E-mail Language

Dear **[Representative or Senator last name]**:

I strongly urge you to support the charitable tax provisions in the *America Gives More Act* (H.R. 4719) and to ensure that this bill is included in any year-end tax legislation.

The *America Gives More Act* (H.R. 4719), passed by the House in July, includes several tax provisions that are critically important to foundations and nonprofits. In the past, Congress has extended certain giving incentives on an annual basis each year, creating tremendous uncertainty for nonprofits and donors. These giving incentives are popular and proven effective, and should be made permanent law.

The IRA charitable rollover encourages individuals to donate retirement account assets directly to a public charity without incurring a tax liability on the donation. Rollover donations help countless public charities to fulfill their charitable purposes in your communities.

The enhanced deduction for donations of food inventory allows individuals or businesses to receive an increased tax deduction when they donate food to charities that serve those who are most in need.

The enhanced deduction for land conservation easement donations helps landowners afford to choose conservation over development of some of our country's richest and most scenic land.

The *America Gives More Act* also simplifies the private foundation excise tax to a single rate. This measure will lift an administrative burden that creates a perverse incentive for private foundations to give less, not more, in times of need.

On behalf of the **[foundation name]**, I urge you to voice your support for the *America Gives More Act*. Your community depends upon it.

Sincerely,

[name and position]

Reach Out on Social Media

You can find Twitter handles for your Members of Congress [here](#), thanks to our colleagues at Land Trust Alliance. Here are some ideas for tweets to send them:

Sample Tweets

The time is now! Pass the America Gives More Act and #ProtectGiving <http://ow.ly/BW7se>
@Sen____@Rep____

.@Rep____: Stand up for all #nonprofits. Make the entire America Gives More Act permanent law
#ProtectGiving <http://ow.ly/BW7se>

Americas communities support #philanthropy. Congress should too. #ProtectGiving Pass the America
Gives More Act <http://ow.ly/BW7se>

#Philanthropy helps our community thrive. #ProtectGiving and pass the full America Gives More Act
<http://ow.ly/BW7se> @Sen____

Congress should protect #philanthropy & charitable giving. Pass the entire America Gives More Act now
<http://ow.ly/BW7se> #ProtectGiving