



AUGUST ADVOCACY TOOLKIT

Op-Ed Template: Charitable “Tax Extenders”

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Foundations to Congress: Make Charitable Giving Provisions Permanent

By **[NAME OF AUTHOR]**

The United States is the most generous country in the world. In 2014, American foundations gave nearly \$54 billion to a variety of issues, causes, programs and services. That’s a significant investment in communities across the country. Where there are community needs, and foundations and donors have stepped in to help. Whether it is **[the passed plate at church, the local animal shelter, a child’s wish or a new wing at a hospital; OR, IF POSSIBLE, INCLUDE EXAMPLES THAT ARE SPECIFIC TO YOUR COMMUNITY]**, American philanthropy fills the gap where public or private resources end.

Right here in **[INSERT COMMUNITY]** philanthropy has made a difference by **[INSERT ONE OR TWO LOCAL EXAMPLES OF FUNDED PROGRAMS OR ORGANIZATIONS AND THE TYPE OF WORK THEY ARE DOING. TALK SPECIFICALLY ABOUT WHAT THE PROGRAM/ORGANIZATION DOES: PROVIDED 50 HOUSES TO THE HOMELESS; HELPED TRAIN 100 MENTORS; ETC. YOU CAN EVEN USE A SPECIFIC INDIVIDUAL EXAMPLE OF ONE PERSON HELPED BY AN ORGANIZATION – BUT MAKE SURE TO GET PERMISSION FROM THAT PERSON TO DO SO IN ADVANCE]**

The philanthropic sector is built upon the generosity of donors—both big and small, individuals and organizations. It is strengthened by the ability to innovate in order to act swiftly and efficiently to address pressing issues and identify and implement long-term solutions. While the fundamental values of American generosity have been in place for hundreds of years, the rules and regulations that govern philanthropy are complex and evolving. Even while they provide **[THIS MUCH MONEY INTO OUR CITY/STATE/COUNTY/COMMUNITY]**, private and community foundations are increasingly forced to defend their value and existence against skeptics looking to portray generosity as greed. Philanthropy is fundamentally based on the principle that one individual or organization can make a real difference; this optimism and these values should not become a political football in an increasingly partisan environment.

Foundations are deeply rooted in the communities they serve; and this deep connection to the community means they are uniquely situated to leverage resources across sectors to address emerging and ongoing needs in their own backyards. For example, **[YOUR FOUNDATION]** is proud of the work we do in **[NAME OF COMMUNITY(IES) OR STATE(S)]** with a wide array of partners and collaborators. **[INSERT**



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LOCAL EXAMPLE (50-75 WORDS) OF COMMUNITY PHILANTHROPY AT WORK – A PROGRAM OR SERVICE YOUR FOUNDATIONS SUPPORTS. INCLUDE A BRIEF DESCRIPTION OF WHAT THE PROGRAM DOES TO CREATE OPPORTUNITIES AND TRANSFORM LIVES, WHO AND HOW MANY PEOPLE IT SERVES AND THE RESULTS IT HAS ACHIEVED. AGAIN, IN ADDITION TO THESE “IMPACT” DATA POINTS YOU CAN USE SPECIFIC EXAMPLES OF PEOPLE OR INSTITUTIONS HELPED BY PHILANTHROPY]

While prolific, philanthropy doesn't exist untouched in ivory towers. The philanthropic sector is accountable to regulators at the state and federal level and is often subject to the whims of legislative change. Organizations representing a vast array of missions still uphold a single set of rules when it comes to transparency and reporting. Those that do not comply with these rules, like the organizations shut down recently for malpractice in collecting money for breast cancer, are identified, embroiled in scandal, forced to close their doors, and possibly subject to even worse sanctions. The regulatory framework functioned exactly as it was meant to.

Congress has recently proposed a number of bills that would impact philanthropy. Some of these have been positive steps. For example, the recently proposed (but not passed into law) *America Gives More Act 2015* would have made permanent several important “tax extender” provisions, including the IRA charitable rollover and the enhanced deductions for food inventory contributions and conservation easements. These “extenders” are provisions in the tax code that are allowed to expire and must be renewed into law every year. Often times, like the situation we are in now, they expire and are not renewed until the year's end—creating a great amount of uncertainty for charitable organizations that rely on contributions made through these mechanisms.

In contrast, some proposals reflect misguided skepticism, and would threaten or weaken philanthropy's ability to make a real difference in communities. We have seen traces of these sentiments in tax reform proposals that would eliminate critical provisions, such as the charitable deduction.

The priorities of a community can often be identified by where energy and resources are expended to make a difference. Across this country the work of private and community foundations demonstrates our will to positively impact people, places, and programs where government and the private sector fall short. With layers of rules and regulations at the state and federal level, the philanthropic community is accountable to the public and to its donors. When contemplating public policy that further affects this critical societal resource, we must seek solutions that strengthen and expand the reach of American generosity, and be wary of proposals that curtail the importance and tradition of giving back.

[AUTHOR'S NAME, TITLE, AND BRIEF DESCRIPTION ABOUT THE ORGANIZATION AND COMMUNITY REPRESENTED]