Dear Senator Hatch and Senator Wyden:

As a concerned private citizen and a supporter of the charitable sector, I strongly urge you to act quickly to vote on **H.R. 644**, the America Gives More Act of 2015. In February, the House of Representatives passed H.R. 644 by a vote of 279-137.

H.R. 644 includes provisions that will help charitable and philanthropic organizations serving communities in every state. The bill would permanently enact three temporary and currently expired giving incentives – the enhanced deduction for property donated for conservation purposes, the enhanced deduction for food donations, and the provision encouraging seniors to make contributions to charities through their IRAs. The bill also includes language to allow private foundations to give more in times of crisis through simplifying the excise tax on their investment income.

In December, Congress resorted to another short-term 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.

For years now, the charitable tax provisions in H.R. 644 have proven to be popular and effective charitable giving tools that encouraged individuals and businesses to actively support the causes they care about in their communities. Yet, for each day that goes by without an incentive in place, many of the donations the incentives were intended to promote will simply not take place.

Another concern is that, despite the benefits Donor Advised Funds (DAFs) bring to communities, proposals have been discussed in Congress to require a DAF to exhaust its funds within five years or pay an annual 20 percent excise tax penalty on remaining money. These types of shortsighted policies could significantly reduce charitable giving among a diverse group of donors, and threaten communities' ability to quickly respond to local needs.

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 the communities in which they are working. At the same time, charities continue to shoulder increased responsibility in the face of declining government spending on a range of programs and services.

I urge you to ask the Senate Finance Committee to support the charitable sector and hold a markup on the America Gives More Act provisions as soon as possible. The time to reinstate and make permanent these provisions is now.

Respectfully yours,

James E Nicholson