



March 31, 2014

The Honorable Ron Wyden
Chairman
Senate Finance Committee
Washington, DC 20510

Dear Chairman Wyden:

Our three organizations represent tens of thousands of charitable nonprofits operating in every state in the country and touching the lives of millions of Americans every day. We write to express our strong support for the immediate renewal of three charitable giving incentives that expired at the end of 2013. Together, these important incentives for giving back to communities represent a significant commitment to families in need, to the conservation of cherished resources, and to the vibrancy and sustainability of community-based organizations.

The **food donation tax deduction** for non-C corporations allows small businesses donating excess food to a qualified nonprofit to take the same enhanced tax deduction C corporations have been permitted since 1976. Since the food donation tax deduction was expanded to include small businesses in 2006, Feeding America and their industry partners have reported a significant increase in food donations, with a 137% growth in donations from the restaurant industry alone. Without this important giving incentive, it is often easier and less costly for donors to landfill excess food than to donate it. The frequent expiration and renewal of this provision leaves small businesses without the certainty needed to plan and implement a robust food donation program. While retroactive renewal is critical, donors and food banks need the certainty of permanent policy for food donations from businesses of all sizes. With food banks struggling to cope with a 46% increase in demand for assistance since the economic downturn began in 2008 along with cuts to nutrition assistance programs, additional food donations are critical. Expanding and renewing food donation tax incentives is an efficient way to help nonprofits capture more of the 70 billion pounds of nutritious food wasted each year, creating a win-win for hungry Americans and the environment.

The **enhanced tax deduction for conservation easement** donations have helped America's land trusts work with farmers, ranchers, and other modest-income landowners to increase voluntary land conservation by a third, to over a million acres a year. Under a conservation easement, a landowner voluntarily retires certain development rights to protect important natural or historic resources on their property. Those rights can be very valuable donations for which modest income landowners cannot receive a meaningful deduction without this incentive, which Congress approved in 2006 and has extended four times since.

The **IRA charitable rollover** allowed individual taxpayers aged 70½ and older to donate up to \$100,000 from their individual retirement accounts (IRAs) directly to charitable nonprofits without having to treat the withdrawals as taxable income. Notably, the IRA charitable rollover incentive was available to taxpayers regardless of whether they itemize their tax returns, thus providing an incentive to individuals of all income levels. The IRA charitable rollover option has provided needed support for the work of social service programs, religious organizations, arts and culture institutions, schools, and healthcare providers, and other charitable organizations — all of which benefit Americans across the country.

As you bring an “extenders package” before the Senate Finance Committee for its consideration, we ask that you include these tax incentives and work for their immediate enactment to promote giving now instead of waiting until year’s end. We stand ready to assist you and your colleagues in this effort.

Sincerely,

Bob Aiken
President & CEO
Feeding America

Rand Wentworth
President
Land Trust Alliance

Tim Delaney
President & CEO
National Council of Nonprofits

Feeding America is a nationwide network of more than 200 food banks that leads the fight against hunger in the United States. Together, we provide food to more than 37 million people through 61,000 food pantries, soup kitchens, and shelters in communities across America. Feeding America also supports programs that improve food security among the people we serve; educates the public about the problem of hunger; and advocates for legislation that protects people from going hungry. Individuals, charities, businesses and government all have a role in ending hunger. Donate. Volunteer. Advocate. Educate. Together we can solve hunger. Visit <http://www.FeedingAmerica.org/>.

The **Land Trust Alliance** is a national conservation group that works on behalf of the nation's 1,700 land trusts to save the places people love by strengthening conservation nationwide. The Alliance works to increase the pace and quality of conservation by advocating favorable tax policies and training land trusts in best practices, and working to ensure the permanence of conservation in the face of continuing threats. Learn more at www.LandTrustAlliance.org.

The **National Council of Nonprofits** is a trusted resource and advocate for America's charitable nonprofits. Through our powerful network of State Associations and 25,000-plus members – the nation's largest network of nonprofits – we serve as a central coordinator and mobilizer to help nonprofits achieve greater collective impact in local communities across the country. We identify emerging trends, share proven practices, and promote solutions that benefit charitable nonprofits and the communities they serve. Learn more at www.CouncilofNonprofits.org.