

Congressional C.A.R.E. Day

To Promote Charitable Giving and Reform

November 9, 2005

The Honorable Charles Grassley
Chairman
Senate Finance Committee
Dirksen 219
Washington, DC 20510

The Honorable Max Baucus
Ranking Member
Senate Finance Committee
Dirksen 219
Washington, DC 20510

Dear Chairman Grassley and Senator Baucus:

On Tuesday, November 8th, 75 representatives of America's charitable community came to Washington, DC for ***Congressional C.A.R.E. Day*** to call on Congress to pass the C.A.R.E. Act. While in Washington, these representatives held meetings with the offices of 49 Senators – including 27 Republicans and 22 Democrats, of whom 9 are members of the Finance Committee and 3 are Senate Leadership -- to make their personal appeal for this important legislation and for the millions of Americans who depend on charitable giving to help them in times of crisis and in their day-to-day lives.

The immediate passage of the C.A.R.E. Act is critical and it is long overdue. Today, especially in the aftermath of Hurricanes Katrina and Rita, America's charitable organizations large and small, faith-based and community-based, public entities and private foundations find themselves stretched to the limit. These organizations and the communities they serve need the C.A.R.E. Act urgently to enable them to continue their important work.

Moreover, the need for charitable giving will increase for years to come. We must find ways to more fully reward and encourage charitable giving. The C.A.R.E. Act will accomplish this important goal by allowing:

- 83 million low to moderate income Americans (who make up more than two-thirds of tax filers) to benefit from their giving;
- Individuals aged 59½ and older to rollover amounts from an IRA to create a life income (deferred) gift to a charity and donors aged 70½ and older to make direct cash contributions to a charity without including the donated amount as income for tax purposes.
- Incentives that could prompt \$2 billion worth of food donations from farmers, restaurants, supermarkets and corporations to help those in need;
- Improved oversight of tax-exempt organizations by increasing transparency, accountability and credibility; and

- The passage of key charitable provisions from the prior C.A.R.E Act that already enjoy wide bipartisan support.

As Chairman and Ranking Member of the Senate Finance Committee, your support for advancing this measure is critical. The 48 organizations below join together in asking that you do whatever possible to ensure the inclusion of the full C.A.R.E. Act in this year's budget reconciliation bill. Thank you for your leadership on the important issues facing the charitable community.

Sincerely,

American Association of Museums
Goodwill Industries International, Inc.
Independent Sector
United Way of America
The Salvation Army
Alliance for Charitable Reform
Americans for the Arts
Religious Freedom Coalition
YMCA of the USA
AdvanceUSA
March of Dimes
Council for Advancement and Support of Education (CASE)
Association of Fundraising Professionals
Volunteers of America
American Society of Appraisers
National Association of Independent Schools
Coalitions for America
American Association of Christian Schools
Association of Jewish Family & Children's Agencies
Legacy Leaders
Charitable and Philanthropic Management Counsel
National Organization for Victim Assistance
Pennsbury Scholarship Foundation
Recovery for the City
Appraisal Institute
Jubilee Housing
Urban Family Philadelphia/NYC
Lutheran Services in America
Food Marketing Institute
American Symphony Orchestra League
Coalition For The Advancement Of Unites States Charities
United Jewish Communities
American Society of Association Executives
Union of Orthodox Jewish Congregations of America
Food Donation Connection

**National Committee on Planned Giving
American Council on Education
National Human Services Assembly
American Society of Farm Managers and Rural Appraisers
Covenant House
Association of Art Museum Directors
Schooler Family Foundation (Ohio)
The Thomas B. Fordham Institute
National Christian Foundation
Call to Renewal
Council of Arts Accrediting Associations
New Hope Foundation (Muscatine, Iowa)
Iowans for Tax Relief**

cc: Senator Rick Santorum
Senator Joseph Lieberman