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The Honorable

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July 27, 2009

Ms. Lois Lerner
Exempt Organizations Division, T:EO:RA
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Re: Centralized Repository Ruling Request

Dear Ms. Lerner:

I am writing on behalf of Independent Sector to urge the Internal Revenue Service to grant the recently submitted ruling request for a centralized repository of information on foreign charities. Such a repository would increase both efficiency and tax compliance in international grantmaking.

Independent Sector is the national coalition of public charities, private foundations, and corporate giving programs. Over 40 percent of our member organizations have some involvement in international grantmaking. Some of our organizations have a specific international focus, while others work both in the United States and throughout the world to fulfill their mission, such as combating poverty, improving health, working with vulnerable children, increasing literacy, and protecting the environment.


IS strongly supports the recently submitted proposal to allow TechSoup Global to create and maintain a centralized repository of information that grantmaking organizations can rely on for determinations that foreign organizations are the equivalent of a U.S. public charity. This will not only improve efficiency by streamlining the grantmaking process, but it will also improve compliance with complex tax rules involved in international grantmaking.

We noted that in its June 2009 report, the IRS Advisory Committee on Tax Exempt and Government Entities (ACT) recommended that the IRS allow sharing of grantee information through one or more Equivalency Determination Information Repositories and in particular that the IRS give priority attention to the TechSoup Global proposal.

A centralized repository of grantee information will provide a valuable resource for our members who make cross-border grants. We strongly recommend that the IRS approve the TechSoup Global ruling request and we look forward to

working with you on this and other matters related to oversight of the nonprofit sector.

Sincerely,


Diana Aviv
President and CEO