

[The Honorable _____
United States Senate
Washington, DC 20510]

Dear Representative/Senator _____:

RE: IRA Charitable Rollover

On behalf of [organization], I am writing to urge immediate action by Congress to enact the extenders package of tax incentives, including the IRA charitable rollover, which expired at the end of 2007. These incentives have a profound impact on the people of our state which is being hindered by further delay by Congress.

While all of the provisions in the bi-partisan extenders package provide tangible benefits in the state, I would like to focus your attention here to the IRA charitable rollover. As you know, the IRA Charitable Rollover provision provides persons aged 70½ and older with the opportunity to contribute to charity out of their individual retirement accounts without suffering adverse tax consequences. The IRA Charitable Rollover provision has proven to be a simple, efficient and effective means to provide millions of dollars to charitable organizations and benefit millions more Americans. Through this essential giving program, we have been able to devote an additional \$_____ to the organization's mission of [description]. [If available, give example of persons or community benefiting from a donor's IRA rollover donation].

Without immediate action by Congress charitable organizations stand to lose millions of dollars of new contributions - generated by the IRA charitable rollover. Delay in extending the IRA charitable rollover hurts churches, hospitals, museums, schools, social service organizations and the people they serve.

We therefore urge you to include the IRA charitable rollover extension in any tax bill coming before Congress this year.

Sincerely,