

Charitable Deductions

POSITION: Support making the charitable deduction available to all taxpayers, regardless of their tax rate or whether they itemize, to incentivize and recognize the giving of all Americans.

Promotion of Charitable Giving

POSITION: Support income tax credits, deductions, and other vehicles that provide an incentive for increased charitable giving.

IRA Charitable Rollover

POSITION: Support enhancing the IRA charitable rollover by dropping the age threshold and expanding the organizations eligible for transfer of the IRA distribution to donor-advised funds, supporting organizations and private foundations.

Tax Issues

POSITION: Continue to promote tax exemption for nonprofits. Increasingly throughout the nation, local and state governments are imposing a variety of fees and special taxes impacting the nonprofit community. IPA will closely monitor state and local legislation that would extend Indiana sales or property taxes, or user fees in lieu of taxes, to nonprofit 501(c)(3) organizations.

Federal Estate Tax

POSITION: Closely monitor any legislation that proposes elimination of the federal estate tax to consider impact on charitable giving.

Donor-Advised Funds (DAFs)

POSITION: Promote the availability of donor-advised funds as a viable charitable giving vehicle (with operating policies that are consistent with National Standards for Community Foundations). Support legislative reforms for DAFs that help to promote ethical and accountable management of the charitable resources in these funds for the public good, without compromising the privacy of the donor, and oppose legislative reforms that inhibit or diminish the reasonable growth and effectiveness of donor-advised funds.

Private Foundation Distribution Requirements

POSITION: Support an appropriate payout level for private foundation distributions that allows for the availability of funds for distribution in perpetuity.

Protection of Endowments

POSITION: IPA will work with policy makers to support current laws protecting and promoting endowments within the philanthropic sector.

Nonprofit Regulation

POSITION: Support public policies that promote effective management of charitable resources, appropriate transparency, ethical conduct, responsible philanthropy and corporate giving, the diversity and independence of the sector, and reasonable access to information without placing undue or unreasonable burden on nonprofits.

Nonprofit Advocacy

POSITION: Support the rights of charitable organizations to continue their involvement in public policy debates. Oppose additional limitations on the ability of nonprofit organizations to participate in the public policy process, including legislation or rules that:

- place more burdensome reporting and disclosure on nonprofits than on business or governmental bodies;
- restrict the ability of nonprofit agencies that apply for or receive government funds to use non-governmental funds to conduct nonpartisan advocacy, lobbying, or other legitimate program activities that further their charitable missions;
- unnecessarily limit public policy input on the part of nonprofit organizations that would otherwise be allowed to participate in public discourse.

Donor Disclosure

POSITION: IPA will work with policymakers to support laws and policies protecting donor privacy.

Nonprofit Cemeteries

POSITION: Support legislation to amend the tax code to recognize nonprofit cemeteries as public charities.

Early Childhood Education

POSITION: IPA supports access to high-quality early childhood education programs and will work in partnership with strategic partners to educate public officials about the role of philanthropy in supporting early childhood education and subordinate programs combating education gaps and barriers to access. IPA supports efforts to define quality around learning outcomes.

Post-Graduation Scholarships

POSITION: Support allowing foundations to administer post-graduation scholarship programs to promote talent attraction and retention in communities by providing student loan forgiveness to college students after graduation.

Workforce Development

POSITION: IPA supports efforts to identify and target high demand jobs and attract, retain, and educate Indiana's current and future workforce. Too often, workforce systems are duplicative and inefficient. IPA supports efforts to best utilize limited resources.

Broadband Access

POSITION: IPA supports the expansion of broadband internet services throughout Indiana and programs to address affordability for those unable to adopt broadband use for education, telehealth, and to maintain employment.

Racial Equity

POSITION: IPA supports public policies that address disparities and are equitable for all Hoosiers, regardless of race.

State Budget

POSITION: Monitor and, if necessary, take action on state proposals that shift financial responsibility for needed programs to philanthropy, that alter the state budget in ways that place unfair or undue burden on nonprofits and communities, or that unduly dismantle the state's responsibility for investing in local communities. Work in partnership with nonprofit allies to actively educate public officials about the role of philanthropy and the capacity of philanthropy.

INDIANA PHILANTHROPY ALLIANCE | IPA is a powerful network of foundations, businesses, and other social investors working together to lead change, improve lives, and lift communities through effective philanthropy. Collectively, Hoosier foundations invest more than \$1.9 billion each year to make life better in Indiana and beyond. IPA supports philanthropy working with government on issues of shared interest, including education, workforce development, health, and quality of place.