

Make the charitable deduction available to all.

Indiana Philanthropy Alliance (IPA) urges congress to make 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.

Support the availability of donor advised funds (DAFs) as viable charitable giving vehicles.

IPA supports legislative reforms for DAFs that promote ethical and accountable management of the charitable resources in these funds without compromising privacy of the donor. We oppose reforms that inhibit or diminish the reasonable growth and effectiveness of DAFs. IPA supports the expansion of the IRA charitable rollover by allowing gifts to donor advised funds.

Simplify the excise tax on private foundations.

IPA urges Congress to support simplifying the private foundation excise tax on net investment income to a flat 1% rate and dedicate use of revenue raised for its original purpose—to provide funds for the IRS to regulate the nonprofit sector.

Repeal the Unrelated Business Tax (UBIT) on nonprofits.

The new requirement in the Tax Cuts and Jobs Act hurts nonprofits by subjecting certain employer-provided fringe benefits (such as transportation and parking benefits) to a 21% UBIT.

Support a fully funded, accurate, and cost effective census.

The federal decennial census assures a fair, proportionate representation in Congress. It helps community and business leaders plan to address emerging social service, business, and infrastructure needs. In Indiana, dollars received as a result of the 2010 census are estimated at approximately \$1,600 per person, or \$11 billion total.

Allow foundations to administer post-graduation scholarships.

The Workforce Development Through Post-Graduation Scholarships Act (H.R. 6486) would allow charitable foundations to administer post-graduation scholarship grant programs, combatting “brain drain,” stimulating regional economic growth, and addressing the growing student debt crisis.