July 25, 2013

Open letter to all Senators:

As Congress moves forward with comprehensive tax reform, we ask that the charitable deduction be preserved in its current form and that the IRA charitable rollover, enhanced deduction for contributions of food inventory, and the special rules for the contributions of capital gain real property for conservation purposes in the annual tax extenders package be made permanent in the tax code.

America’s charitable and philanthropic community, among many other contributions, provides educational and economic opportunities for families in need; works to alleviate poverty and suffering at home and abroad; assists victims of disaster; provides essential health services; enhances the cultural and spiritual development of individuals and communities; facilitates scientific advances; and fosters worldwide appreciation for the democratic values of justice and individual liberty that are part of the American character.

The charitable sector’s broad community impact and public support is evidenced by the fact that Americans donate nearly $300 billion each year to support the work of charitable nonprofit organizations. This charitable giving, which supports both the employment figures as well as the vital programs and services outlined above, is encouraged through the charitable deduction and other incentives in the tax code. More than 80 percent of the 46 million Americans who itemize their tax returns claimed the charitable deduction. These individuals and families, who represent barely one quarter of all taxpayers, are responsible for more than 75 percent of individual contributions to charitable organizations.

Congress has long recognized the value of the tax code and its effect on donations to charitable organizations, dating to the inception of the charitable deduction in 1917. The generosity of Americans, further encouraged through tax incentives, has made possible extraordinary contributions of charitable organizations in local communities, large cities, and rural areas all dedicated to improving life for all. The power of the incentive can be seen in the timing of charitable gifts. Between 2003 and 2009, charitable organizations in the U.S. received $281 million in online donations. More than 22 percent of those donations are made on December 30 and 31 each year, underscoring the extent to which donors are aware of, and influenced by, the tax implications of their giving.

The charitable deduction is an extremely efficient way for the federal government to spur investment in communities. When an individual in the highest tax bracket donates $1,000 to charity, the government foregoes just under $400 in tax revenue. However, communities benefit from the entire $1,000 gift. The government is unlikely to find another vehicle that can leverage private spending for community services at better than a 2.5-to-1 ratio.

The charitable deduction also treats every taxpayer who claims it equitably; regardless of the rate at which their income is taxed, people are not required to pay taxes on the portion of their earnings donated to charity. The American people appreciate the fairness of the deduction, and also understand its positive impact on their communities. An April 2011 Gallup Poll found that 62 percent of Americans who do not claim the deduction support its preservation as an incentive for giving.

Eliminating the charitable deduction would undermine significantly the ability of charitable organizations to continue creating jobs and delivering programs and services by drastically reducing the level of funding available to them through charitable donations. According to a 2012 survey by the Center on Philanthropy at Indiana University, approximately half of high-net-worth donors said they would decrease their giving if
they did not receive a deduction for donations. Further, it has been estimated that repealing the charitable deduction would cause giving to decline by 36 percent, which would have resulted in an $82 billion decline in individual charitable giving in 2012.

In addition to preserving the individual tax incentive to encourage charitable donations, we urge the committee to extend permanently the charitable giving incentives that are included in the tax code but must be renewed every year as part of the annual tax extenders package.

**IRA charitable rollover** - The individual retirement account (IRA) charitable rollover tax incentive encourages older adults to make gifts to charities by enabling individuals age 70½ to donate up to $100,000 to a qualifying public charity directly from his or her IRA without incurring tax on the withdrawal. During the first two years the IRA charitable rollover option was available, it prompted more than $140 million in charitable donations, with the median gift just under $4,500, to beneficiaries that include social service providers, religious organizations, cultural institutions and schools – organizations that benefit communities and improve lives every day.

**Enhanced deduction for contributions of food inventory** - This provision allows C Corporations to claim a tax deduction for donating surplus wholesome food equal to the donor’s basis in the donated food plus one-half of the ordinary income that would have been realized had the food been sold at fair market value (capped at twice the donor’s basis in the donated inventory). The expanded incentive has been vital, as community food pantries and other meal providers attempt to keep pace with the growing number of Americans who go to bed hungry every night.

**Special rules for the contributions of capital gain real property for conservation purposes** - The enhanced deduction for donation of a conservation easement increases the maximum deduction a donor can take for donating a conservation easement in any given year; allows qualified farmers and ranchers to deduct up to 100 percent of AGI, and permits taxpayers to carry forward excess contributions for up to 15 years. Within its first two years, the enhanced incentive helped America’s land trusts increase the amount of land conservation by at least 535,000 acres.

The charitable giving incentives in the tax extenders package have encouraged individuals, large corporations, and small businesses actively to support the development and sustainability of their communities. They have spurred contributions, for example, to build cancer centers, develop counseling programs for at-risk youth, provide housing for homeless families, conserve wilderness areas, and offer art therapy for people with developmental disabilities.

Thank you for your consideration of these critical issues.

Sincerely,
12Stone Church
1881 Courthouse Museum
24th Street Theatre
3rd Law Dance/Theater
7 Stages
A VannGerr Driving Improvement Clinic
Abuse & Rape Crisis Shelter of Warren County
ACCESS College Foundation
Achievement Centers for Children
Action for Children
ACTION OHIO Coalition For Battered Women
Acton Conservation Trust
Addison Gallery of American Art
Adrian Community Preschool
Ag Land Trust of Monterey County
Agricultural Stewardship Association
Alabama Council of Community Mental Health Boards
Alabama Forest Resources Center
Alachua Conservation Trust
Alaska Wilderness League
Alaska Youth Advocates
Albrecht-Kemper Museum of Art
The Alcoholic Rehabilitation Services of Hawaii, Inc., dba Hina Mauka
The Aldrich Contemporary Art Museum
Alhambra Orchestra
Allegheny Land Trust
Allen County Historical Society
Alley Theatre
Alliance for Children and Families
Alliance for Nonprofit Excellence
Aloha Council, Boy Scouts of America
Aloha United Way
Alutiiq Museum
Alvin Ailey American Dance Theater
Alvis House
Amarillo Opera
American Alliance of Museums
American Cancer Society Cancer Action Network
American Chemical Society
American Guild of Organists
American Heart Association
American Indian College Fund
American Lyric Theater Center, Inc.
American Rivers
Americans for the Arts
Americans for the Arts Action Fund
America’s Charities
Amon Carter Museum of American Art
The Andy Warhol Museum
APEX Museum
Appalachia Ohio Alliance
Aquidneck Land Trust
The Arc Michigan
The Arc Muskegon
The Arc Volusia
Arden Theatre Company
Argus Museum
Arizona Council of Human Service Providers
Arizona Museum for Youth
Arizona Railway Museum
Arizona State Railroad Museum Foundation
Arkansas Arts Center
Arkansas Foodbank
Arkansas Tech University Museum
Armitage Gone! Dance
Art Beyond Sight
Art Complex Museum
Art Galleries at Stephen F. Austin State University
The Art Institute of Chicago
Art of Elan
Artisans at the Dahmen Barn
ARTneo
Arts & Humanities Council of Tulsa
Arts Center of Coastal Carolina
Arts Council of Greater Kalamazoo
Asheville Art Museum
Asian Art Museum
Asian Story Theater
ASPIRA
ASPIRE
Association for Behavioral Healthcare - Massachusetts
Association for Healthcare Philanthropy
Association of Art Museum Directors
Association of Fundraising Professionals
Association of Nature Center Administrators
Association of Northern Front Range Museums (ANFRM)
Atchison County Historical Society
Athens Conservancy
Atkins-Johnson Farm and Museum
Atoka Conservation Exchange, LLC
Augusta Military Academy Alumni House Museum
Aurora Fire Station Preservation Corporation, dba Aurora Regional Fire Museum
Aurora Museum Foundation
Ausbon Sargent Land Preservation Trust
Austin Lyric Opera
AXIS Dance Company
B.B. King Museum and Delta Interpretive Center
Bainbridge Island Historical Society
Balboa Park Online Collaborative
Baldwin Historical Society & Museum
BalletX
Bass Museum of Art
Basu Museum and Cultural Center
Bay City Players
Bay-Atlantic Symphony
Bayfield Regional Conservancy
Beaver Creek Wetlands Association
Bedminster Regional Land Conservancy
Bellarmine Museum of Art
Benicia Historical Museum
Bergstrom-Mahler Museum
Bethel Land Trust
Bethesda Lutheran Communities
Bexar Land Trust, Inc.
Big Brothers Big Sisters Hawaii
Biggs Museum of American Art
Billy Jones Wildcat Railroad
Birmingham Museum of Art
Bishop Hill Heritage Association
Bland Ministry Center
Block Island Conservancy
Blue Ridge Behavioral Healthcare
Blue Ridge Land Conservancy
BoardSource
Boone County Independent Living, Inc.
Boones Chapel Food Pantry
Boston Children’s Theatre
Boston Youth Symphony Orchestras (BYSO)
Box Elder Museum of Natural History
Bozeman Symphony Society
Brain Injury Association of Michigan
Bright Ring Foundation
BrightFocus Foundation
Broadway School of Music & the Arts
The Bronx Museum of the Arts
Bruce C. Smith Model Railroad Foundation
Bruce Museum
Buffalo River Foundation
Buildings and Books
Burchfield Penney Art Center
C.H. Nash Museum at Chucalissa
Cabrinii Immigrant Services of NYC
Cabrinii of Westchester
Cacapon and Lost Rivers Land Trust, Inc.
Cactus Conservation Institute
Cadillac Area Land Conservancy
California Ballet Company
California Council of Community Mental Health Agencies
California Council of Land Trusts
California Museum of Ancient Art
California Shakespeare Theater
Calvert Library Foundation
Camerata Internazionale
Campbell County Rockpile Museum
Canton Symphony Orchestra
Capital Region Community Foundation
Carantouan Greenway
Carbon County Museum
Carnegie Museum of Art
Carolina Mountain Land Conservancy
CASA Program for the Ogeechee Judicial Circuit, Inc.
Catawba Lands Conservancy
Cathedral Arts Project
Catholic Charities USA
Cedar Rapids Museum of Art
Center for Nonprofit Excellence
Center for the Visually Impaired (CVI)
Central Coast Land Conservancy
Central Indiana Land Trust
Central Pennsylvania Food Bank
Central Savannah River Land Trust
Centre County Farmland Trust
Charity Newsies
Charlotte Land Trust
Chatham Marconi Maritime Center
Chebeague and Cumberland Land Trust
Chehalis River Basin Land Trust
Chelan-Douglass Land Trust
Chemical Heritage Foundation
Chemung County Historical Society
Chesapeake Care Clinic, Inc.
Hampton Roads Dental Center
The Chester Foundation, Inc.
Chhandam Chitresh Das Dance Company
Chicago Botanic Garden
Chicago Shakespeare Theater
The Children’s Museum of Cleveland
The Children’s Museum of History, Science & Technology
Children’s Museum of Houston
Children’s Theatre Company
Christian Healthcare Ministries, Inc.
Chrysler Museum of Art
Church Court Day Nursery
Cincinnati Eye Institute Foundation
Cincinnati Opera Association
Cincinnati Youth Collaborative
Clark Atlanta University Art Galleries
Clay Center for the Arts & Sciences of West Virginia
ClearWater Conservancy of Central Pennsylvania, Inc.
Cleveland Foodbank
Clinton House Museum
Clintonville Historical Society
The Coalition of Behavioral Health Agencies, Inc.
Coastside Land Trust
Cogswell Hall
Colorado Nonprofit Association
Columbia Gorge Discovery Center
Columbia Museum of Art
Columbus (GA) Symphony Orchestra (Columbus Philharmonic Guild)
The Columbus Foundation
Columbus Museum of Art
Committee to Save the Bird Homestead, Inc.
Community Arts Center
Community Behavioral Health Association of Maryland
Community Behavioral Healthcare Association of Illinois
Community Christmas Store
Community Food Bank of Eastern Oklahoma
Community Food Warehouse of Mercer County
Community Foodbank of New Jersey
Community Harvest Food Bank of Northeast Indiana, Inc.
Community Legal Resources - Michigan Community Resources
The Compact of Cape Cod Conservation Trusts, Inc.
Company C Contemporary Ballet
Concord Art Association
Congaree Land Trust
Connecticut Electric Railway Association dba Connecticut Trolley Museum
Connecticut Farmland Trust
Connecticut Farmland Trust
Connecticut Food Bank
Connecticut Fund for the Environment & Save the Sound
Connecticut Land Conservation Council
Connemara Conservancy Foundation
Conner Prairie Interactive History Park
Conner Prairie Museum
The Conservancy of Montgomery County
The Conservation Fund
Conservation Land Group, Inc.
Conservation Pays LLC
Conservation Trust for North Carolina
CONTRA-TIEMPO
Coral Springs Museum of Art
Corporate Volunteer Council of Atlanta
The Council for Resource Development
Council of Michigan Foundations
Council on Foundations
Counterpart CFO
Cranbrook Art Museum
Creating Hope International
Creative Living
Crested Butte Land Trust
Crocker Art Museum
Cross County Museum & Archives
Cultural Assets Consulting
Cumberland Plateau Regional Housing Authority
The Cummer Museum of Art & Gardens
Cumer Museum of Art
D&R Greenway Land Trust
Dad's Garage
Dakota Center, Inc.
Dallas Heritage Village
The Dallas Opera
Dan Hole Pond Watershed Trust
Dance Canvas, Inc.
Dance Theatre of Harlem
Dance/USA
Dancing People Company
The Danish Immigrant Museum
Daniels Land Trust
Dave Thomas Foundation for Adoption
Davidson Lands Conservancy
Daybreak
The Dayton Foundation
Dayton Performing Arts Alliance - Dayton Ballet, Opera, and Philharmonic
Dayton SCORE
Deadwood History, Inc.
Delaware Art Museum
Delaware Highlands Conservancy - New York
Delaware Highlands Conservancy - Pennsylvania
Delaware Nature Society
Delaware River Greenway Partnership
Delta Sigma Theta - Muskegon Heights, MI
Delta Waterfowl Foundation
Des Moines Metro Opera
Desert Foothills Land Trust
Detroit Friendship House
Detroit Institute of Arts
Detroit PAL
Diversionary Theatre
Dixon Gallery and Gardens
Dogwood Literacy Council, Inc.
Domestic Violence & Child Advocacy Center
Domestic Violence Action Center
Douglas County Historical Society
Down Syndrome Association of Central Ohio
Drug Free Action Alliance
Drumlin Area Land Trust
Dublin Arts Council
Dubuque Symphony Orchestra
Ducks Unlimited
Dumbarton House and the National Society of the Colonial Dames of America (NSCDA)
Earthjustice
East Lynne Theater Company
Eastside Community Ministry
Ecker Center for Mental Health
Ecumenical Theological Seminary
Edison Greenways Group, Inc.
Eli and Edythe Broad Art Museum
Ely Chapman Education Foundation
Emmanuel Baptist Church of Toledo
Emmanuel Christian School
Environmental and Energy Study Institute (EESI)
Epilepsy Foundation of Hawaii
Erie Art Museum
Erie Basin Resource Conservation & Development Council, Inc.
Erie Cattaraugus Rail Trail, Inc.
The Escondido Creek Conservancy
The Evangelical Environmental Network
Evansville African American Museum
Evansville Museum of Arts, History and Science
Exploration Place
Fairbanks Shakespeare Theatre
Fallbrook Land Conservancy
Family Connections of Northeast Ohio
Family Programs Hawaii
Father Jack Foundation
Faulkner County Day School, Inc.
Fayette County Memorial Hospital Foundation, Inc.
Feather River Land Trust
Federated Church (United Church of Christ) - Chagrin Falls, Ohio
Federation of Virginia Food Banks
Feeding America
Feeding America Southwest Virginia
Feeding America Tampa Bay
Feeding America West Michigan Food Bank
Feeding My Sheep
Feeding Pennsylvania
Felice Lesser Dance Theater
Field Museum of Natural History
Fine Arts Museums of San Francisco
First Baptist Church - Roanoke, Virginia
First State Ballet Theatre
Flanders Nature Center & Land Trust, Inc.
Flathead Land Trust
Flint Institute of Arts
Florida Council for Community Mental Health
Florida Museum of Natural History
Florida Philanthropic Network
Florida Wildlife Federation
Flying Leatherneck Historical Foundation
Focus: HOPE
Folsom, El Dorado & Sacramento Historical Railroad Association, Inc.
Food Bank Council of Michigan
Food Bank for Larimer County
Food Bank of Alaska
Food Bank of Lincoln, Inc.
Food Bank of North Alabama
Food Bank of Puerto Rico
Food Bank of South Central Michigan
Food Bank of South Jersey
Foodbank of the Virginia Peninsula
The Foodbank, Inc.
Foothills Land Conservancy
Forbes House
Forgotten Harvest
Fort Thomas Forest Conservancy
Fort Wayne Ballet
Fort Wayne Philharmonic
Fort Worth Opera
Foundation for Senior Living
Foundation of the American Institute for Conservation of Historic & Artistic Works
Fox River Trolley Association
Franklin County Historical Association
Franklin Land Trust, Inc.
Frederick Symphony Orchestra
The Free Medical Clinic of Greater Cleveland
Freestore Foodbank
French and Pickering Creeks Conservation Trust, Inc.
Freshwater Land Trust
Friends of Dragon Run, Inc.
Friends of Hopewell Valley Open Space
Friends of the Birmingham Historical Museum & Park
Friends of the Cumbres & Toltec Scenic Railroad, Inc.
Friends of the Danbury Museum & Historical Society Authority
Friends of the Daniel Boone Homestead
Friends of the Hershey Trolley
Friends of the Historical Museum at Fort Missoula
Friends of the Keystone Arches, Inc.
Friends of the Library of Hawaii
Friends of the Mitchell Gallery of Flight, Inc.
Friends of the Nevada Southern Railway Live Steamers
Friends of the North Fork and White Rivers
Friends of the Port Hope Railroad Depot
Friends of the Sangamon Valley
Fruitlands Museum
Full Radius Dance
The Fund for Animals
Gallatin Valley Land Trust
Gates Mills Land Conservancy
Gateway Science Museum
General Lew Wallace Study & Museum
Georgetown County Historical Society
Georgetown County Museum
Georgia Association of Community Service Boards
Georgia Campaign for Adolescent Power & Potential
Georgia Center for Nonprofits
Georgia Charitable Care Network
Georgia Museum of Art, Board of Advisors
Georgia O’Keeffe Museum
Georgia Symphony Orchestra
Gilbney Dance
Girl Scouts of the USA
Girls’ LEAP
Girls on the Run of Dayton
Gladden Community House
Gleaners Food Bank of Indiana, Inc.
Glen Erin Pipe Band Association
God’s Pantry Food Bank
God’s Storehouse
Goldstein Museum of Design at the University of Minnesota
Grace Community Church
Grand Traverse Regional Land Conservancy
Grandmothers, Mothers, & Women Saving Our Children (GMWSOC)
Great Harbor Maritime Museum
Great Rivers Land Trust
Greater Bridgeport Symphony Society, Inc.
Greater Chicago Food Depository
Greater Cleveland Volunteers
Greater Gig Harbor Foundation
Greater Lansing Labor Council AFL-CIO
Greater Pittsburgh Community Food Bank
Green Guerillas
Greenbelt Land Trust of Mid-Missouri
Greenpeace
Greenwich Land Trust
Griffin Museum of Photography
Grosse Ile Nature & Land Conservancy
Grounds For Sculpture
Group Living, Inc.
Grow Food Northampton, Inc.
Growth & Opportunity, Inc.
Gulf Coast Heritage Association, Inc.
Gulfshore Playhouse
Gyroscope
The H Group, B.B.T., Inc.
Halsey Institute of Contemporary Art
Hamden Land Conservation Trust
Hamilton House Museum
Hamlet Depot & Museums
Hampton History Museum
The HAND Foundation
Hangar Theatre
Har-Ber Village Museum
HARCATUS Tri-County Community Action Organization, Inc.
Harford Land Trust, Inc.
Hamne County Historical Museum
Hartford Stage Company, Inc.
Harwich Junior Theatre, Inc.
Hastings Museum
Hawaii Fi-Do Service Dogs
Hawaii Foodbank
Hawaii Opera Theatre
Hawaiian Humane Society
Hawaiian Islands Land Trust
Hawaii’s Thousand Friends
Hazard Perry County Community Ministries
Heart of Dixie Railroad Museum
Heart of Georgia United Way
Heart of the Lakes Center for Land Conservation
HeartBound Ministries
Hearts of Gold, Inc.
The Heckscher Museum Of Art
Heidi Duckler Dance Theatre
Helena Symphony Society
Hennepin History Museum
The Henry Ford
The Heritage Library Foundation
Heritage Society of New Braunfels
High Plains Food Bank
High Plains Women’s Museum
Hill Country Conservancy
Hilton Head Shore Notes
Hilton Head Symphony Orchestra
His Ministries, Inc.
The Hispanic Society of America
Historic Augusta, Inc.
Historic Gordonsville, Inc.
Historic Newton
Historic Riverside Cemetery Conservancy
Historical Museum at Fort Missoula
Historical Society of Rockland County
Holocaust Memorial Center
Homesafe, Inc.
Honolulu Museum of Art
Hopewell
Housatonic Valley Association
Houston Computer Museum
Houston Metropolitan Dance Company
Houston Museum of Natural Science
Houston Tomorrow
Howard County Historical Society
Hudson Highlands Land Trust
Human Support Services
Humane Society International
The Humane Society of the United States
Humane Society University
Humane Society Veterinary Medical Association
Hunter Museum of American Art
Huntington Area Food Bank
Huntington Theatre Company
Huntsville Museum of Art
The Hurrah Players, Inc.
Ice Age Trail Alliance
Ida Barbour Early Learning Center
Idaho Shakespeare Festival
Illinois Association of Museums
Illinois Association of Rehabilitation Facilities
Illinois Collaboration on Youth
Imagination Stage
Imua Family Services
INCREASE Community Development Corporation
Independent Living Services, Inc.
Independent Sector
Indian River Lakes Conservancy
Indiana Association of Area Agencies on Aging
Indiana Association of United Ways
Indiana Railway Museum
Indianapolis Museum of Art
Inland Empire Chapter of the National Railway Historical Society (NRHS)
Institute of Southern Jewish Life
International Museum of the Horse, Kentucky Horse Park
Invertigo Dance Theatre
Invisible Theatre
Iolani Palace
Iowa Association of Community Providers
The Iowa Children's Museum
Iowa Natural Heritage Foundation
Iroquois Indian Museum
Isabella Stewart Gardner Museum
Isamu Noguchi Foundation and Garden Museum
Island County Historical Society Museum
Izaak Walton League of America
Jackson County Food Bank
The James E. Lewis Museum of Art
Jane Franklin Dance
Japan Society Gallery
Jazz Journalists Association
Jefferson County Farmland Protection Program
Jefferson Land Trust
Jericho Underhill Land Trust
Jewish Community Relations Council of Greater Boston
Jewish Family Service of Los Angeles
Jewish Federation of Cleveland
The Jewish Federations of North America
Jordan Schnitzer Museum of Art
Judeo Christian Outreach Center
Junior League of Cleveland, Inc.
Ka Hale A Ke Ola Homeless Resource Centers, Inc.
Kalamazoo Institute of Arts
Kalamazoo River Cleanup Coalition
Kandu Incorporated
Kansas Land Trust
Karabakh Foundation
KARP, Inc. (KY)
KARP, Inc. (TX)
Katonah Museum of Art
Kentucky Natural Lands Trust
Kentucky Nonprofit Network, Inc.
Kern County Museum
The Kestrel Land Trust
Kettle Moraine Land Trust, Inc.
Kidney Cancer Association
Kidney Friends Hawaii, Inc.
The Knights
Knoxville Opera
Ku’ikahi Mediation Center
La Jolla Historical Society
LaBelle Heritage Museum, Inc.
Labyrinth Theater Company
Lackawanna Valley Conservancy, Inc.
Lafayette Symphony Orchestra
Lahontan Valley Land and Water Alliance
Lake County Land Trust
Lake Eustis Museum of Art
Lakeview Conservation Alliance, Inc.
Lamb's Players Theatre
Lanakila Pacific
The Land Conservancy for Southern Chester County
The Land Conservancy of McHenry County
The Land Conservancy of West Michigan
Land Legacy
Land Trust Alliance
Land Trust for Louisiana
The Land Trust for the Little Tennessee
Land Trust of the Eastern Panhandle
Lar Lubovitch Dance Company
Large & Gilbert, PC
Las Vegas Natural History Museum
Leadership 18
Leading America Foundation
LeadingAge
LeadingAge Maryland
LeadingAge Nebraska
LeadingAge Ohio
LeadingAge Oklahoma
LeadingAge Oregon
League of American Orchestras
Lebanon Valley Conservancy, Inc.
Lee's Summit Historical Society
Legacy Land Conservancy
Legacy Museum Consulting
LegacyTree Foundation
Leigh Yawkey Woodson Art Museum
The Leonardo
Leukemia & Lymphoma Society
Leyden Family Service & Mental Health Center
Linda Vista Multi-Cultural Fair, Inc.
Linking Employment, Abilities and Potential (LEAP)
Litchfield Land Trust
The Little Forks Conservancy
Living Arrangements for the Developmentally Disabled
The Long Island Museum of American Art, History & Carriages
Long Wharf Theatre
Los Angeles County Museum of Art (LACMA)
Lummi Island Heritage Trust
Lupus Foundation of America
Lutheran Homes Society
Lutheran Services in America
Lycoming County Historical Society
Lynden Sculpture Garden
Lyons Historical Society, dba Lyons Redstone Museum
Lync Opera of Kansas City
M.L. Bean Life Science Museum
Mabee-Gerrer Museum of Art
Macedonia Baptist Church
Madison County Historical Society
Madison Museum of Contemporary Art
Madison Opera
Mahaska County Historical Society
Mahoning Valley Historical Society
Maine Association of Nonprofits
Maine Coast Heritage Trust
Maine Coastal Habitat Foundation
Maine Maritime Museum
Maine State Museum
MaleSurvivor
Manada Conservancy
March of Dimes
Marianist Environmental Education Center
Marin County Bicycle Coalition
Mark Morris Dance Group
MARVA Workshop, Inc.
Maryland Agricultural Land Preservation Foundation
Maryland Food Bank
Maryland Science Center
Mass Audubon
Massachusetts Climate Action Network
Massachusetts Land Trust Coalition
Massachusetts Nonprofit Network
Maui AIDS Foundation
Maui United Way
Maxwell Museum of Anthropology
McCarter Theatre Center
McHenry County Historical Society
McKinleyville Land Trust
McNay Art Museum
Meals On Wheels Association of Pennsylvania
Meals On Wheels of Lehigh County
Meals On Wheels of Northampton County, Inc.
Meals On Wheels of Northeast Pennsylvania (NEPA)
Meals On Wheels West
Medford-Brooks Estate Land Trust (M-BELT)
The Memory Project Productions
Mental Health America of Franklin County
Mercy Medical Clinic
Mesothelioma Applied Research Foundation
Method Conservancy
Metro-Erie Meals On Wheels
The Metropolitan Museum of Art
Miami Science Museum
Michigan Community Resources
Michigan Historic Preservation Network
Michigan Karst Conservancy
Michigan League for Public Policy
Michigan Legacy Art Park
Michigan Military Technical & Historical Society
Michigan Museums Association
Michigan Nonprofit Association
Michigan Transit Museum
Middlebury Area Land Trust
Middlesex Land Trust
Midpeninsula Regional Open Space District
Midwest Care Alliance
Mifflinburg Buggy Museum
Mildred Lane Kemper Art Museum
Miller Art Museum
Milwaukee Art Museum
Minneapolis Institute of Arts
Minnesota Citizens for the Arts
Minnesota Discovery Center
Minnesota Historical Society
Minnesota Opera
Mississippi Symphony Orchestra
Missouri Hospice & Palliative Care Organization
Mixed Blood Theatre
Mojave Desert Land Trust
Monadnock Conservancy
MonDak Heritage Center
Monhegan Historical & Cultural Museum
Monroe County Meals on Wheels, Inc.
Montana Food Bank Network
Montclair Art Museum
Monterey County Agricultural & Rural Life Museum
Montgomery Museum & Lewis Miller Regional Art Center
Montgomery Museum of Fine Arts
Morean Arts Center
Morrin Museum
Morrison County Historical Society
Mosaic Dance Theater Company
Motorcar Operators West
Mount Grace Land Conservation Trust
Mountains Restoration Trust
MRC Industries, Inc.
Mt. Shasta Sisson Museum
Muddy Sneakers, Inc.
Mulvane Art Museum
Munson-Williams-Proctor Arts Institute, Museum of Art
Muscarelle Museum of Art
Museum Africa
Museum Association of New York
Museum Foundation of Pacific Grove, Inc.
Museum of Contemporary Art Chicago
Museum of Contemporary Art San Diego
Museum of Fine Arts
Museum of Latin American Art
The Museum Of Miniatures
Museum of Native American History
Museum of Our Industrial Heritage
Museum of Russian Icons
Museum of Science & History
Museum of Science, Boston
Museum of South Texas History
Museum of the American Railroad
Museum of the Gulf Coast
Museum of the Mississippi Delta
Museum of the Rockies
The Museum of the San Fernando Valley
Museum of the South Dakota State Historical Society
Museum on Main
Museums of Historic Hopkinsville-Christian County, Kentucky
Musical Instrument Museum (MIM)
River Valley Regional Food Bank
Roadrunner Food Bank
Roaring Fork Farm
Robert Henri Museum & Historical Walkway
Rolling Hills Zoo
Rondout-Esopus Land Conservancy
Roots of Motive Power, Inc.
Rosalind Hills Baptist Church Food Pantry
Rotary Club of Wellesley
Round Rock Symphony
Roundabout Theatre Company
Rouke Art Gallery Museum
Roxbury Land Trust
Ruby A. Neeson Diabetes Awareness Foundation, Inc.
Sacramento Region Performing Arts Alliance
Sagebrush Steppe Land Trust
The Saint Louis Art Museum
Sakonnet Preservation Association
Salisbury, New Hampshire Historical Society
The Salvation Army, Hawaiian and Pacific Islands Division
The Samaritan House
San Antonio Fire Museum Society, Inc.
San Antonio Symphony
San Diego Dance Theater
San Diego Earth Day
The San Diego Electric Railway Association, Inc.
The San Diego Foundation
San Diego Guild of Puppetry, Inc.
San Diego Model Railroad Museum
San Diego Natural History Museum
San Diego Opera Association
San Diego Visual Arts Network
San Diego Youth Symphony and Conservatory
San Francisco Ballet
San Isabel Land Protection Trust
San Miguel Conservation Foundation
The Sandy Johnson Foundation
Sandy Spring Museum
Santa Barbara Museum of Natural History
Santa Rita and Bolsa Knolls Watershed Group
Sarasota Opera Association, Inc.
Save Historic Antietam Foundation, Inc.
Save Mount Diablo
Save Our Heritage Organisation
Scenic Rivers Land Trust
Schoolhouse Children’s Museum
Schuyler Hospital
Schwenkfelder Library & Heritage Center
Science Museum of Minnesota
The Science Museum of Western Virginia
Seagle Music Colony
Seattle Art Museum
Seattle Symphony Orchestra
Second Harvest Food Bank of Lehigh Valley and Northeast Pennsylvania
Second Harvest Food Bank of Santa Clara and San Mateo Counties
Second Harvest Mahoning Valley
Sempervirens Fund
Senior Services of Southeastern Virginia
Serpentine Art and Nature Commons, Inc.
SHARP Dance Company
Shelburne Falls Trolley Museum, Inc.
Shelby Area Rural Conservation, Inc.
Shepard’s Corner
Shepherd Center, Inc.
Sheridan Community Land Trust
The Sherman Museum
Shiloh Museum of Ozark History
Sinnissippi Centers, Inc.
Sippican Lands Trust
SITI Company
Skagit Land Trust
Social Sector Solutions
Society for the Protection of New Hampshire Forests
Sojourner Place
Somers Land Trust
The Somerville Historical Society dba Somerville Museum
The South Burlington Land Trust, Inc.
South Carolina Philharmonic
South Covington Care Pantry
South Florida Wildlife Center
Southeast Michigan Land Conservancy
Southeast Michigan Public Policy Council
Southeast Ministry
Southeast Missouri Food Bank
Southeast Texas Food Bank
Southern Appalachian Highlands Conservancy
Southern Madison Heritage Trust
Southern Oregon Land Conservancy
Southern Vermont Natural History Museum
Space 4 Art
Spartanburg Philharmonic Orchestra
Springwood Baptist Church Food Pantry
St. Margaret’s Community Outreach
St. Philip Lutheran Church
St. Simons Land Trust
St. Vincent and Sarah Fisher Center
Stan Hylas Hall & Gardens
Standing Cedars Community Land Conservancy
Stark County Hunger Task Force
Starrs and Stripes Museum & Library
Sterling and Francine Clark Art Institute
Sterling Falls Gorge Natural Area Trust
Sterneberg Museum of Natural History
Stock & Foil Community Development Corporation
Stone House Foundation
Stony Brook-Millstone Watershed Association
Stouts Area Services, Inc.
Street Grace, Inc.
Suffolk County Vanderbilt Museum
Suicide Prevention Education Alliance
Summit Land Conservancy
Susquehanna Art Museum
Swannanoa Valley Museum
Swift River Valley Historical Society
Sycamore Land Trust
Symphony in C, Inc.
Syracuse Opera
Tall Pines Conservancy
Tallahassee Museum of History and Natural Science
Tampa Bay Conservancy
Tannehill Ironworks Historical State Park
Tapteal Greenway
The Tech Museum
Tecumseh Land Preservation Association
Telfair Museums
Tennessee Children’s Dance Ensemble
Tennessee Parks and Greenways Foundation
Tennessee State Museum
Tennessee Women's Theater Project
Texarkana Resources for the Disabled, Inc.
Texas Land Conservancy
Texas Land Trust Council
The Eye-Bank for Sight Restoration
Theatre and Arts Foundation of San Diego County dba La Jolla Playhouse
Theatre Communications Group
Theatrical Outfit
Thomaston Historical Society
Three Village Community Trust
Timken Museum of Art (Putnam Foundation)
Toledo Museum of Art
Toledo Opera Association
Total Action for Progress - Transitional Living Center (TAP-TLC)
Townsend Opera
Transition Habitat Conservancy
Transitions of Western Illinois
Travelers Aid Society of Metropolitan Detroit
Travis Audubon Society
Trey McIntyre Project
Tri-Cities Opera
Trico Opportunities, Inc.
Trinity Temple A/G
Tri-State Education & Technology Foundation
The Trust for Public Land
Tubman African American Museum
Tucson Museum of Art
Tudor Place Historic House and Garden
Tug Hill Tomorrow Land Trust
Tulsa Air and Space Museum & Planetarium
TW Ruban
Tweed Museum of Art
UJA-Federation of New York
The Union of Concerned Scientists
United Cerebral Palsy
United Cerebral Palsy Association of Greater Cleveland, Inc.
United Cerebral Palsy Association of Hawaii
United Cerebral Palsy Cincinnati
United Cerebral Palsy of Arkansas
United Cerebral Palsy of Central California
United Cerebral Palsy of Central Pennsylvania
United Cerebral Palsy of East Central Florida, Inc. dba UCP/WORC, Inc.
United Cerebral Palsy of Georgia, Inc.
United Cerebral Palsy of Greater Birmingham
United Cerebral Palsy of Hudson County, New Jersey
United Cerebral Palsy of South Carolina
United Cerebral Palsy of South Central Pennsylvania
United Cerebral Palsy of Southwest Florida
United Cerebral Palsy of the North Bay
United Cerebral Palsy of West Alabama
United Charitable Programs
United Disability Services, Inc.
United Neighborhood Centers of America
United Way Fox Cities
United Way of Anderson County
United Way of Buffalo & Erie County
United Way of Central Ohio
United Way of Florida
United Way of Greater Cincinnati
United Way of Greater Cincinnati - Northern Kentucky
United Way of Greater Cleveland
United Way of Greater Knoxville
United Way of Massachusetts Bay and Merrimack Valley
United Way of Monmouth County
United Way of South Hampton Roads
United Way of the CSRA, Inc.
United Way of the Greater Capital Region
United Way of the Greater Winona Area
United Way Worldwide
University of Kansas
University Settlement
Unser Racing Museum
Upper Arlington Education Foundation
Upper Kirby District Foundation
Upper Savannah Land Trust
Upstate Forever
Urban League of Battle Creek
USS Constitution Museum
Utah Nonprofits Association
Ventura Hillside Conservancy
Vermont Council of Developmental and Mental Health Services
Vermont River Conservancy
Vermont Symphony Orchestra
Vero Beach Museum of Art
Vero Heritage, Inc.
Vesterheim Norwegian-American Museum
Virginia Cooperative Extension
Virginia Museum of Contemporary Art (MOCA)
Virginia Museum of Fine Arts
Virtuoso Philharmonic of Chicago
The Viscard Center
Vizcaya Museum and Gardens
Voices for Children
VSA Ohio
W. A. Vachon & Associates, Inc.
W.K. Kellogg Foundation
Wabash & Erie Canal Association
Wabash County Health Department
Walloon Lake Trust and Conservancy
Wareham Land Trust, Inc.
Warren County Historical Society
Warren Land Trust
Warwick Conservancy, Inc.
Watershed Stewards Academy
Watertown Land Trust, Inc.
Weantinoge Heritage Land Trust
Weis Earth Science Museum
Wesley Community Service Center, Inc.
West Central Ohio Land Conservancy
West Michigan Glass Art Center
West Michigan Symphony
West Virginia Land Trust
West Virginia Nonprofit Association
West Wisconsin Land Trust
The Westerly Land Trust
Western New York Land Conservancy
Western Pennsylvania Conservancy
Western Railway Museum
Western Reserve Land Conservancy
Westmoreland County Food Bank, Inc.
Westmoreland County Historical Society
Wheaton Historic Preservation Council
Wichita-Sedgwick County Historical Museum
The Wilderness Society
Wildlife Heritage Organization
William B. Mulherin Foundation for Health & Wellness
William King Museum
Willistown Conservation Trust
Winifred Haun & Dancers
The Winston-Salem Symphony
Wiscasset, Waterville & Farmington Railway Museum
Wisconsin Youth Symphony Orchestras
Women’s Recovery Center
Wood River Land Trust
The Wooden Floor
Woodrow Wilson Presidential Library
The Worldview Project
Wyandotte Clinic for the Working Uninsured
WYSO Antioch College
Xenos Financial Consulting
Yard Goat Images
Yavapai Food Council
YMCA of the USA
York Land Trust
Ypsilanti Symphony Orchestra
YWCA of Dayton, Ohio