June 11, 2021

Members of Congress:

We, the undersigned organizations, write to express our concerns with the Accelerating Charitable Efforts Act (or ACE Act), legislation recently introduced by Senators Angus King (I-ME) and Chuck Grassley (R-IA).

The philanthropic sector has a unique position in our society, helping to strengthen communities, supporting innovation and new ideas, and acting quickly when crises and disasters occur. Foundations use a variety of tools to fulfill their missions, support their nonprofit partners, and engage donors, including donor advised funds (DAFs).

In recent years, many donors have used DAFs for their charitable gifts for a variety of reasons. Most recently, DAFs have proven to be a lifeline for charities during the pandemic, with grantmaking from the vehicles increasing to record levels. Community foundations and nonprofits in every state have stories of how DAFs are making a difference in their regions, including providing needed investments in areas hit hard by the recent economic downturns, or providing access to quality health care services or educational opportunities.

While some argue new restrictions on DAFs and private foundations are needed to ensure charitable dollars are reaching nonprofits, there is no data to indicate whether these measures would propel more charitable giving. As Congress considers reforms that impact foundations and other charitable organizations, we believe those changes should be supported by data, increase charitable giving, build trust in our sector, reflect the on-the-ground experience of both the organizations and donors being impacted, and include voices from a broad representation of the philanthropic sector. Moving forward, we encourage you to engage the expertise and experience of philanthropies, donors, and charities in all your deliberations.

Our organizations collectively represent foundations and other philanthropic organizations throughout America. We are ready to work with you to support foundations and ensure philanthropy can meet the challenges of today and into the future.

For more information or questions, below is contact information for each of our organizations.

Sincerely,

Community Foundation Public Awareness Initiative
Council on Foundations
Independent Sector
The Philanthropy Roundtable
United Philanthropy Forum
**Contact Information for Each Organization**

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