

ADVISORY

FROM THE COMMITTEE ON WAYS AND MEANS

FOR IMMEDIATE RELEASE

CONTACT: (202) 225-3625

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Camp Announces Hearing on Tax Reform and Charitable Contributions

Congressman Dave Camp (R-MI), Chairman of the Committee on Ways and Means, today announced that the Committee will hold a hearing to examine the itemized deduction for charitable contributions as part of the Committee's work on comprehensive tax reform. **The hearing will take place on Thursday, February 14, 2013, in Room 1100 of the Longworth House Office Building, beginning at 9:30 A.M.**

Any individual or organization interested in providing oral testimony at this hearing with respect to the charitable contribution deduction should contact the Committee's tax office to discuss the possibility of receiving an invitation, pursuant to the procedures set forth below. (See "Details for Submission of Request to Be Heard.") In addition, anyone not scheduled to give oral testimony may submit a written statement for consideration by the Committee and for inclusion in the printed record of the hearing. A list of invited witnesses will follow.

BACKGROUND:

Section 170 of the Internal Revenue Code provides a deduction to the roughly one-third of taxpayers who itemize their deductions for charitable contributions. Taxpayers may contribute on a deductible basis to institutions such as churches, universities, hospitals, museums, and certain other tax-exempt organizations. Certain limits apply to the deduction, such as percentage-of-income limits and purposes for which contributions may be made, and the recently reinstated overall limitation on itemized deductions for taxpayers above certain income thresholds.

Proposals to limit the deduction for charitable contributions have appeared in recent years, in some cases as part of broader tax reform proposals that lower rates and in other cases for the purpose of raising taxes to fund specified levels of government spending. Examples of some of these restrictions include: limiting the tax rate against which contributions may be deducted; a dollar cap on total itemized deductions; a floor below which contributions may not be deducted; and the replacement of the deduction with a tax credit available regardless of whether the taxpayer itemizes. Different types of limitations could have varying effects on giving.

As part of the Committee's ongoing commitment to pursue comprehensive tax reform in an open and transparent manner, the Committee is holding this hearing to allow stakeholders and members of the public the opportunity to share their perspectives on the deduction and on various proposals to modify it.

In announcing this hearing, Chairman Camp said, **“Public charities and private foundations perform invaluable services for our society, especially during this time of economic slowdown and high unemployment. These organizations depend upon the goodwill of the American people – the most giving and charitable people in the world. Because of the critical role that charities play, the Committee must hear directly from the charitable community before considering any proposals as part of comprehensive tax reform that might impact their ability to obtain the resources they need to fulfill their missions.”**

FOCUS OF THE HEARING:

The hearing will examine the itemized deduction for charitable contributions as part of the Committee's work on comprehensive tax reform. It also will receive testimony from witnesses on previous proposals to modify the deduction and its value.

DETAILS FOR SUBMISSION OF REQUEST TO BE HEARD:

Requests to be heard at the hearing must be made to the Committee on Ways and Means either by telephone at (202) 225-5522 or by e-mail at tax.reform@mail.house.gov. Please include the phrase “charitable deduction” in the subject line of the message and submit the request no later than the close of business, Thursday, February 7, 2013. The request should include a brief summary or outline of the proposed testimony.

In view of the limited time available to hear witnesses, the Committee may not be able to accommodate all requests to be heard. Those persons and organizations not scheduled to give oral testimony are encouraged to submit written statements for the record of the hearing. All persons requesting to be heard, whether they are scheduled for oral testimony or not, will be notified as soon as possible after the deadline for submitting requests.

DETAILS FOR SUBMISSION OF WRITTEN COMMENTS:

Please Note: Any person(s) and/or organization(s) wishing to submit written comments for the hearing record must follow the appropriate link on the hearing page of the Committee website and complete the informational forms. From the Committee homepage, <http://waysandmeans.house.gov>, select “Hearings.” Select the hearing for which you would like to submit, and click on the link entitled, “Click here to provide a submission for the record.” Once you have followed the online instructions, submit all requested information. ATTACH your submission as a Word document, in compliance with the formatting requirements listed below, **by the close of business on Thursday, February 28, 2013**. Finally, please note that due to the change in House mail policy, the U.S. Capitol Police will refuse sealed-package deliveries to all House Office Buildings. For questions, or if you encounter technical problems, please call (202) 225-3625 or (202) 225-2610.

FORMATTING REQUIREMENTS:

The Committee relies on electronic submissions for printing the official hearing record. As always, submissions will be included in the record according to the discretion of the Committee. The Committee will not alter the content of your submission, but we reserve the right to format it according to our guidelines. Any submission provided to the Committee by a witness, any supplementary materials submitted for the printed record, and any written comments in response to a request for written comments must conform to the guidelines listed below. Any submission or supplementary item not in compliance with these guidelines will not be printed, but will be maintained in the Committee files for review and use by the Committee.

1. All submissions and supplementary materials must be provided in Word format and **MUST NOT** exceed a total of 10 pages, including attachments. Witnesses and submitters are advised that the Committee relies on electronic submissions for printing the official hearing record.
2. Copies of whole documents submitted as exhibit material will not be accepted for printing. Instead, exhibit material should be referenced and quoted or paraphrased. All exhibit material not meeting these specifications will be maintained in the Committee files for review and use by the Committee.
3. All submissions must include a list of all clients, persons and/or organizations on whose behalf the witness appears. A supplemental sheet must accompany each submission listing the name, company, address, telephone, and fax numbers of each witness.

The Committee seeks to make its facilities accessible to persons with disabilities. If you are in need of special accommodations, please call 202-225-1721 or 202-226-3411 TTD/TTY in advance of the event (four business days notice is requested). Questions with regard to special accommodation needs in general (including availability of Committee materials in alternative formats) may be directed to the Committee as noted above.

Note: All Committee advisories and news releases are available on the World Wide Web at <http://www.waysandmeans.house.gov/>.