

From: [Kim Jordan](#)
To: [Notice Comments](#)
Subject: Notice 2017-73
Date: Thursday, March 01, 2018 3:55:30 PM

Hello,

I work in fundraising for a nonprofit organization that supports Philadelphia's parks, and have overseen all incoming donations here since December 2014. We are a relatively small organization with only a small number of staff dedicated to fundraising and finance, which I think is a shared feature in many nonprofits. My first general comment is to caution the IRS about making changes that increase the burden on nonprofits in terms of tracking and reporting their donations. Increasing the number of staff required for fundraising or administration rather than "programs" is generally frowned upon by donors, even though it is a necessary part of doing our work, so many nonprofits are very leanly staffed in these areas.

I have read with concern the suggested changes to tax code related to Donor-Advised Funds (DAFs). Since I started my job, I have seen a steady growth in donations we receive via DAFs including from people/families that used to give to us directly. The number, and amount invested, in DAFs has been growing steadily and the trend doesn't seem to be slowing down. Our concern is that adding new or different restrictions for DAFs will slow down the amount of giving at a time when more individuals are using this vehicle to make their charitable contributions. I agree with the previous commenters who said that a donor should be able to fulfill a pledge through their donor-advised fund, or at the very least that language around this should be changed to encourage charitable giving through whichever mechanism possible!

One example is our annual dinner, through which we raise hundreds of thousands of dollars in unrestricted dollars- the hardest kind of money for a nonprofit to raise and also the most important. The unrestricted money raised from this annual event helps us keep the lights on, allows our core programs to operate, and ensure we can pay our staff.

Please help ensure nonprofits can continue their good work with the support of charitable contributions, whether they come from individuals, foundations, or donor-advised funds.

Thank you,
Kim

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