



**The Online Giving Study**  
A Call to Reinvent Donor Relationships

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Network for Good

A cross-platform look at online giving: \$381 million in gifts | 3.6M gifts | 1.8M donors | 66,470 nonprofits

January 6, 2011

## IRA Holders Can Still Make 2010 Charitable Distributions

Persons aged 70½ or older can again enjoy tax savings by making charitable gifts directly from their Individual Retirement Accounts (IRAs), thanks to a provision of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, which was signed into law December 17, 2010. The act also allows charitable distributions made from an IRA in January 2011 to be declared as 2010 gifts, should the IRA holder wish to do so.

The December 17, 2010, law extends legislation [originally adopted in 2006](#) and [extended in 2008](#) (that extension expired December 31, 2009). For a charitable gift made from an Individual Retirement Account (IRA) not to be taxed as income, the following must be true: ... [Read more](#)

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## Welcome to the Age of the New Normal

As an excuse not to change or do something differently, how often have you heard someone in your organization say, "Well ... this is the way we've always done it!"

Well ... this is no time to be an ideologue, or, in other words, to be stuck in your old habits and ways.

Partly due to the Great Recession, partly due to rapid advances in technology, and in part due to changes in our cultural norms, we have entered into what I refer to as the Age of the New Normal. And this New Normal is affecting every facet of how organizations conduct their businesses, from raising funds to using new technologies to workplace issues. ... [Read more](#)

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## IRS Reports—What Was Done in 2010 and What's Planned for 2011

If you feel like the IRS might be watching you a little bit more closely these days, a new report from the Exempt Organizations Division (EO) of the Tax Exempt and Government Entities of the IRS provides some basis for that observation. EO Director Lois Lerner outlines accomplishments in fiscal year (FY) 2010 and previews plans for FY 2011 in the 29-page report. It is worth reading the entire report to get an understanding of EO's priorities, but below are some highlights.

**What Happened in FY 2010. Increased Monitoring .** The statistics show that IRS has stepped up its efforts to check on charity compliance. For example: Audits of exempt organizations increased from 7,861 in FY 2008 to 10,187 in FY 2009 (a 30 percent rise) and to 11,449 in FY 2010 (another 12 percent). ... [Read more](#)

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## First Webinar of 2011

- Jan. 19—Why It Is Important for YOU to Be Part of the GuideStar Exchange. Register now

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## Your Opinion, Please

What webinars or white paper topic do you want to see in 2011? Visit the Trust Blog to weigh in and read what others are saying.

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