

CANDICE S. MILLER
10TH DISTRICT, MICHIGAN

WASHINGTON OFFICE:
320 CANNON HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-2106
FAX: (202) 226-1169

DISTRICT OFFICE:
48701 VAN DYKE AVENUE
SHELBY TOWNSHIP, MI 48317
(586) 997-5010
FAX: (586) 997-5013



Congress of the United States
House of Representatives
Washington, DC 20515-2210

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WATER RESOURCES
AND ENVIRONMENT

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Commissioner Koskinen:

I write to express my serious concerns with the proposed Internal Revenue Service rulemaking entitled "Substantiation Requirements for Certain Contributions," 80 Fed. Reg. 55802, proposed on September 17, 2015, which would have a potentially seriously adverse impact on nonprofit organizations and charitable giving in the United States.

While I recognize the urgent need to streamline our tax code and the importance of incentivizing charitable giving, I believe this proposed rule would have the opposite intended effect. By giving 501(c)(3) nonprofit organizations the option to collect the Social Security Numbers (SSNs) of donors who contribute more than \$250, the IRS will be placing significant potential costs and burdens on nonprofit organizations to attempt to safeguard donor information not previously collected or stored. This exposes organizations and individuals alike to a significant risk for hacking and identity theft, in addition to creating a sense of public confusion over an organization's participation in this practice and the security of a donor's personal information therein.

These risks would place additional burdens on the slim operating budgets of nonprofit organizations – large and small – as many do not currently possess the data security systems or staff resources necessary to securely process and store such sensitive personal information as donors' SSNs. Additionally, this would result in a disincentive for donors to continue to support the work of various nonprofits, as it would increase uncertainty and unease over the security of their personal information should they intend to donate more than \$250. Current IRS guidance to taxpayers recommends only giving SSNs to businesses when absolutely necessary; this rule would create a confusing exception to this important guideline.

I am extremely concerned about the possibility of these negative consequences should this rule be implemented, and I would encourage the IRS to pursue other avenues to streamline and simplify tax regulations and encourage the charitable giving and generosity that is a hallmark of the American public.

Sincerely,

Candice S. Miller
MEMBER OF CONGRESS