



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
1111 Constitution Avenue N.W.
Washington, DC 20224

AGENDA

PUBLIC HEARING ON PROPOSED REGULATIONS

**Taxes on Taxable Distributions From Donor Advised Funds Under
Section 4966**

[REG-142338-07]

IRS Auditorium/Teleconference

Monday, May 6, 2024

Teleconference

Tuesday, May 7, 2024

INTERNAL REVENUE SERVICE

Rachel D. Levy, Associate Chief Counsel,
Employee Benefits, Exempt Organizations,
and Employment Taxes

Lynne A. Camillo, Deputy Associate Chief Counsel,
Employee Benefits, Exempt Organizations,
and Employment Taxes

Taina Edlund, Senior Technician Reviewer,
Employee Benefits, Exempt Organizations,
and Employment Taxes

Ward L. Thomas, Senior Counsel,
Employee Benefits, Exempt Organizations,
and Employment Taxes

Christopher A. Hyde, Attorney,
Employee Benefits, Exempt Organizations,
and Employment Taxes

DEPARTMENT OF THE TREASURY

Amber Mackenzie, Attorney Advisor,
Office of Tax Policy

LIST OF SPEAKERS

PUBLIC HEARING ON PROPOSED REGULATIONS

Taxes on Taxable Distributions From Donor Advised Funds Under Section 4966 [REG-142338-07]

Date: May 6, 2024, and May 7, 2024
Time: 10:00 a.m. ET
Place: IRS Auditorium
1111 Constitution Avenue, NW
Washington, DC 20224

IRS Teleconference

May 6, 2024

Teleconference Number: 877-226-8164

Access Code: 7158439

May 7, 2024

Teleconference Number: 844-291-6362

Access Code: 892937

The persons below have requested to present oral testimony on proposed regulations regarding “**Taxes on Taxable Distributions From Donor Advised Funds Under Section 4966**” (REG-142338-07). A notice of proposed rulemaking and a notice of hearing were published in the **Federal Register** on Tuesday, November 14, 2023, and Thursday, February 29, 2024, respectively. Each speaker or group of speakers is allocated 10 minutes to speak.

May 6, 2024, In-Person Speakers Only

<u>NAME</u>	<u>REPRESENTING</u>
1. Ron Ransom	American Endowment Foundation
2. Deborah L. Wilkerson	Greater Kansas City Community Foundation
3. Rose Bradshaw	North Texas Community Foundation
4. Kendra VanderMeulen	National Christian Charitable

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|----------------------------|---|
| | Foundation Inc. |
| 5. Chris Anderson | American Institute of CPAs |
| 6. Andrea Sáenz | Chicago Community Trust |
| 7. Emanuel J. Kallina, II | Kallina & Associates, LLC |
| 8. Kevin Carroll | Securities Industry and Financial
Markets Association |
| 9. David Shevlin | American Bar Association, Section of
Taxation |
| 10. Rachel Schnoll | Jewish Communal Fund |
| 11. Lisa M. Chmiola | Association of Fundraising
Professionals |
| 12. Stephen H. King | Gammon & Grange PC |
| 13. Jennifer K. Bartenbach | Central Indiana Community Foundation |
| 14. Dennis Buehler | Greater Green Bay Community
Foundation |
| 15. Amy Freitag | New York Community Trust |
| 16. Keith Burwell | Greater Toledo Community Foundation |
| 17. Aimee Minnich | Impact Investing Charitable Foundation
dba Impact Foundation |
| 18. Dr. Mark E. Lail | Church of the Nazarene Foundation |
| 19. Frank Fernandez | Community Foundation for Greater
Atlanta |
| 20. David N. Cicilline | Rhode Island Foundation |
| 21. Tonia Wellons | Greater Washington Community
Foundation |
| 22. Anna Maria Chávez | Arizona Community Foundation |
| 23. Eileen R. Heisman | National Philanthropic Trust |

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| 24. Kristin Todd | Community Foundation of Northern Colorado |
| 25. Matthew L. Evans | United Philanthropy Forum |
| 26. Jenn Holcomb | Council on Foundations |
| 27. Roxanne G. Jerde | Community Foundation of Sarasota County, Inc. |
| 28. Richard Mills | American Bar Association Real Property, Trust and Estate Law |
| 29. Alexander Reid | TEGE Exempt Organizations Council |
| 30. Andrew Grumet | Holland & Knight |
| 31. Margret Trilli | ImpactAssets, Inc. |
| 32. Steven Woolf | Jewish Federations of North America |
| 33. Elizabeth McGuigan | Philanthropy Roundtable |
| 34. Gregory W. Baker | Renaissance Charitable Foundation, Inc. |

May 7, 2024, Telephonic Speakers Only

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| 35. Bob Sorge | Madison Community Foundation |
| 36. Lindy Eichenbaum Lent | Rose Community Foundation |
| 37. Lauren Y. Casteel | Women's Foundation of Colorado |
| 38. Reynolds Cafferata | American College of Trust and Estate Counsel |
| 39. Noah Atencio | Philanthropy Colorado |
| 40. Matthew Randazzo | Greater Cincinnati Foundation |
| 41. Michael Parks | Dayton Foundation |
| 42. Dan Blake | University Impact |

Agenda (attachment)

The hearing is open to the public and other individuals who would like to attend. However, the Internal Revenue Service will not admit anyone who does not present the proper identification. Because of the controlled access restrictions, visitors cannot be admitted beyond the immediate entrance area of the Internal Revenue Service building until 9:30 a.m. ET. Attendees who wish to join the hearing telephonically must use the teleconference phone number and the access code on page 2 of this document.

Copies of the agenda can be found on the Regulations.gov website by entering the regulation number (REG-142338-07) into the Search field and selecting Supporting Materials.

The outlines of oral comments are at the following website: www.Regulations.gov. Enter the regulation number (REG-142338-07) into the search box on Regulations.gov.

An unofficial transcript is usually completed for most public hearings. To receive copies of the transcripts, please contact Emily Vanderweide at Emily.Vanderweide@taxanalysts.org or by phone at (703) 533-4694.