



New Charitable Giving Laws


By Rodney Pitzer

A new law with a number of charitable giving incentives and reforms was just recently signed by the President [The Pension Protection Act of 2006: Public Law 109-280]. The following are just a few of the provisions in the new law that may be of interest:


- **IRA rollover:** Permits taxpayers age 70 ½ or older to make tax-free distributions of up to \$100,000 (without including the amounts in the contributor's income) from traditional Individual Retirement Accounts (IRAs) or Roth IRAs directly to Public Charities (but does not allow the rollover to donor-advised funds, supporting organizations, and private foundations).
- **Substantiation of contributions:** Taxpayers who itemize deductions must have a bank record (e.g. cancelled check or bank statement) or a written communication (e.g. receipt, letter) from the charity to claim a deduction for a monetary contribution (cash, check, or other monetary gift), regardless of the amount. The bank record or receipt from the charity must indicate the name of the charity, the date of the contribution, and the amount of the contribution. It is currently unclear how this provision will affect gifts made by payroll deductions. Effective for contributions made in tax years beginning after August 17, 2006.
- **Clothing and household item donations:** Taxpayers will only be able to claim a tax deduction for charitable contributions of clothing and items made after August 17, 2006, if such items are in good used condition or better. Household items include furniture, electronics, and similar items, but not food, paintings, an-

tiques, objects of art, jewelry, gems, and collections. A taxpayer who claims a deduction of more than \$500 for any single piece of clothing or household item must file a qualified appraisal of the item with his or her tax return. The Treasury Department is in the process of developing regulations to assist taxpayers in determining what constitutes "good used condition" and whether deductions will be permitted for specific items that have minimal monetary value (such as used undergarments).

- **Food donations:** Extends the 170(e)(3) deduction for food inventory to all businesses (not just C corporations). The provision extends a deduction equal to the lesser of (i) the taxpayer's basis plus one-half of the difference between fair market value and basis, and (ii) twice the taxpayer's basis in the contributed inventory. This incentive was temporarily in effect following passage of Katrina Emergency Tax Relief Act (Pub. Law 109-73), made in tax years beginning after August 17, 2006.
- **Adjustment to the basis of S corporation stock:** The amount of a shareholder's basis reduction in the stock of an S corporation, by reason of a charitable contribution made by the corporation, will be equal to the shareholder's pro rata share of the adjusted basis of the contributed property.

This information is intended to provide general guidance about the new law and is not a substitute for professional counsel. Consult your tax or legal advisor for professional guidance. 

New Laws for Tax-Exempt Organizations

- **Public Disclosure of Unrelated Business Income Tax (UBIT) Returns:** Charitable organizations that file an unrelated business income tax return (generally Form 990-T) are now required to make those returns available to the public on the same basis as their Form 990 returns. Taxpayers will be allowed to redact certain proprietary information before making the returns public. Effective for returns filed after August 17, 2006.
- **Notification Requirement for Entities Not Currently Required to File and Penalty for any Organization Failing to File a Form 990 for Three Consecutive Years:** A new annual reporting requirement is created for non-profits that do not currently file an annual information return because their gross annual receipts do not exceed \$25,000. Required to be filed electronically, the new return will include minimal information, but if it is not filed for three consecutive years, the tax-exempt status may be revoked by the IRS. Effective for notices and returns with respect to annual periods beginning after 2006. 

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Wycliffe Bible Translators (WBT)



Wycliffe Bible Translators is an evangelical Christian ministry which exists in order to serve the Church and advance the Gospel of Jesus Christ through Bible translation. To this end, WBT has developed a network of sister ministries, which include **Wycliffe Associates** (to support and promote the work of Bible translators), **JAARS** (aviation and technical support), and **SIL International** (a graduate level training program in linguistics), and ministry partners (e.g., nationals helping in language analysis, translation, and literacy development).

To date, WBT has translated the New Testament into more than 600 languages, with more than 1,000 translation projects underway. WBT has over 6,600 active members (representing 60 countries) at work in more than 70 countries on six continents.

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WBT

Transparency Grade
A

WBT exhibits a great deal of openness with regard to its operations and financial information. WBT's website is an example in openness to the rest of the non-profit sector.

5 Star Financial Efficiency Ratings



WBT is able to direct its financial resources directly towards programs in a manner comparable to other ministries.

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WBT's USA headquarters is located in Orlando, Fla. The newly constructed Orlando Mobilization Center features the Wordspring Discovery Center. The latter is an interactive visitor's center where individuals, families, and school and church groups are given a hands-on experience of WBT's global mission. The Orlando Mobilization Center also includes facilities for conferences, training, youth activities, and a volunteer center. Furlough housing and overnight lodging are available. In addition to headquarters, WBT has six regional centers in the U.S. which promote WBT's mission through speakers and resources for churches and other groups who desire to become informed and involved in Bible translation. WBT's mission encompasses the globe. The organization has staff members working in more than 40 countries. This staff works in partnership with national Bible translation organizations and individual nationals in more 1,000 language groups.

The Process of Bible Translation

There are two fundamental aspects to the work of Bible translation: (1) understanding the meaning of the source text (i.e., the Bible in the translator's own language) and (2) acquiring a good grasp of the target language (i.e., that language into which the Bible is to be translated). The task of the translator is to negotiate the differences between languages and cultures while preserving meaning (from the source text to the translation). WBT translators accomplish this by means of acquiring the aforementioned skills basic to the task of translation, and by deftly and creatively applying the three criteria of a good translation (accuracy, clarity, and naturalness) to the unique problems posed by particular translation projects.

A WBT missionary begins his work in the field by learning the language. If he has the help of an interpreter, this task is made easier. If not, the task of language acquisition becomes somewhat analogous to attempting to deduce the rules governing equations in higher-level math without the aid of an instructor. The missionary must begin to chart the vocabulary of the target language by pointing at things, imitating actions, and noting the sounds of the words used by the nationals to designate those items and acts. Of course, relational words (e.g., prepositions) are a bit more difficult, and abstract ideas and connecting words are even more difficult to get a handle on (one cannot simply point at things to learn the linguistic equivalents of words like "truth," "sin," "of," "therefore," etc.). Once the translator begins to make progress in the vocabulary of a language, he must begin to master grammar (e.g., tense, mood, person, and voice inflections) and syntax (how the words are structured to form sentences). All of this involves not only detailed note-taking and study (not to mention some expertise in linguistics; see below), but also a general immersion into the culture. People do not use language in a vacuum. A translator must get a "feel" for language from the inside, as it were. This is essential to producing a Bible translation that is accurate, clear, and natural (not foreign-sounding).

Once the target language has been acquired, the task of translation can begin. But this task does not simply follow as a matter of course. Translators frequently come across biblical terms and phrases for which the target language offers either (a) numerous possible translations, (b) only rough equivalents as possible translations, or (c) seemingly no equivalent term, idiom, or concept by which to translate the meaning of the text. In the latter case, a translator must somehow mine the resources of the target language in order to come up with analogous concepts or a combination of concepts which can communicate the meaning of the text. This may require breaking a concept down into more fundamental ideas that do have correspondent terms or phrases in the target language, and then reassembling the meaning of the term

to be translated in a way that can be understood by the reader. For example: a WBT missionary recounts how he managed to translate the term "poet" in Acts 17:28 into Foloapa (a Papuan language in New Guinea), which has no word for poet. He first broke the word down into phrases which have correspondents in the target language: "some one who can talk well . . . he can make language sound good . . . the things he says people love to hear," etc. He learned that there were people like that in the culture, people whose words sounded "delicious." The translator was then able to substitute the description of such a person for the word "poet" in Acts 17:28, thus communicating the meaning in an accurate, clear, and natural way (cf., excerpt of Neal Anderson [with Wyatt Moore], *In Search of the Source*, posted at WBT's website). This kind of problem crops up repeatedly in translation. For this reason, patience and resourcefulness are qualities which the translator must possess.

A WBT translator is not, however, left alone to his or her own resources. WBT provides intensive training, translation resources, and other sources of linguistic and practical support for the translator. No translation is published before it has undergone a series of "quality-control" tests, both by the target language speakers (the village test: Is this translation readable?) and by WBT representatives (the linguistic test: Have the proper translation procedures been adhered to?).

In addition to Bible translation, WBT also promotes literacy among the people with whom the translators are working. This can include work as fundamental as helping a language group to develop its own alphabet and system of writing. WBT translators must successfully complete an intensive training course at the Summer Institute of Linguistics International (SIL) before they can begin translation work in the field. SIL is a graduate-level training program which trains WBT missionaries in the areas of applied linguistics and language development. Before beginning translation work, all missionaries must demonstrate a basic knowledge of at least one biblical language, sound exegetical (interpretation) skills, and knowledge of the cultural and historical background of the Bible.

Wycliffe Bible Translators

Supporters Might Say

- WBT has an excellent support network (e.g. Wycliffe Associates, SIL, JAARS). With so many people able to focus on different aspects of the overall mission (Bible translation), the translators themselves can devote much more of their efforts directly to the task of translation.
- WBT's work has a humanitarian, as well as a spiritual dimension, as helping to promote literacy certainly has its own inherent benefits.
- The Wordspring Discovery Center is a wonderful opportunity for the public to become familiar with WBT's worldwide work.
- WBT missionaries are trained well for the work of translation.

Critics Might Say

- Some critics might consider it to be more efficient to promote the acquisition of languages into which the Scripture has been already translated than to work on so many different translations.
- Some may think that it is sufficient that missionaries learn the foreign language and preach the Gospel. The time spent in translation could be used to spread the Gospel proclamation to more unreached groups.

A Vision for the Future: Prospects and Needs

The task facing the translator is both laborious and time-consuming. A typical project (which involves translating the entire New Testament into the target language) takes 10-20 years to complete. WBT and SIL have been involved in more than 1,000 translation projects, and have completed NT translations in over 500 languages. Given the immensity of the time and work involved in a project, these accomplishments are certainly commendable. However, there is much more to be done. Out of a total of 6,809 languages currently spoken in the world, there are some 3,000 into which the Bible has yet to be translated. WBT has responded to this situation by adopting a long-term plan called "Vision 2025." Wycliffe's "vision" is "To partner with people around the world so that there will be Scripture translation in progress in every language that needs it by the year 2025." To accomplish this goal, WBT estimates that it will need an additional 1,500 translators and support personnel. Given the organization's ability to recruit volunteers, promote awareness, and raise support for Bible translation (e.g., through Wycliffe Associates, the Orlando headquarters and six regional centers) international presence, excellent training programs (SIL International has training centers throughout North America, in Europe, and in the South Pacific), and many dedicated staff, volunteers, and partners already laboring for the cause, there is good reason to believe that WBT can meet the lofty objective of Vision 2025. 

Organizational Details

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Website	www.wycliffe.org
Federal Law	EIN: 95-1831097 Tax-Exempt Tax Deductible

Worldview Considerations

- WBT subscribes to a sound, evangelical statement of faith.
- WBT emphasizes the power of prayer. The organization strongly encourages its supporters to pray for its missionaries and their work.
- WBT emphasizes the centrality of the Bible in the life of the Church.
- WBT believes that the meaning of a text can be accurately transmitted from language to language by utilizing principles of good translation.
- WBT believes that "the most effective means of communication is the mother tongue."
- WBT believes that "Bible translation is the task of the whole Church and everyone can have a part."
- WBT believes that the Bible has the power to transform lives.



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