



May 11, 2009

Dear Congressman:

As a leading organization of sportsmen and conservationists, we want to make you aware of recently introduced legislation that is of tremendous importance to our nation's land conservation efforts. The Conservation Easement Incentive Act (H.R.1831), introduced on March 31, 2009, by Congressmen Mike Thompson (D-CA) and Eric Cantor (R-VA), now has 117 co-sponsors. This legislation would extend a critical tax conservation tool set to expire at the end of 2009.

Legislation passed in 2006 and reauthorized by the 2008 Farm Bill have enhanced tax incentives for conservation easement donations. These incentives encourage voluntary donations of future development rights and help protect important wildlife and waterfowl habitat.

Currently taxpayers are able to deduct up to 50% of adjusted gross income (AGI) for donations or bargain sales of qualified conservation easements. Eligible farmers and ranchers can deduct up to 100% of AGI. Additionally, taxpayers can carry forward the deduction for 15 years. Were these incentives to expire, deductions would be capped at 30% of AGI and the carry-forward period would be reduced to five years. The easement incentives dependent on H.R. 1831 are critical for DU's conservation work and investments.

DU is one of North America's largest conservation organizations. We are a charitable, non-profit, 501(c)(3) organization with over one million members and supporters in all 50 states and more than 60,000 active volunteers. Of our total funds raised, 88% go directly towards waterfowl/wetlands conservation and education. This efficiency rating puts DU among the top 100 charities in the United States. Our work strives to conserve, restore and manage wetlands and associated habitats to benefit North America's waterfowl and people. Since our founding in 1937, DU has helped conserve over 12 million acres of habitat in North America.

Thank you in advance for your consideration of this important legislation. We ask that you consider co-sponsoring the Conservation Easement Incentive Act and that you vote this year to support conservation. Identical legislation in the 110th Congress (H.R. 1576 and S. 469) had 183 House and 28 Senate co-sponsors.

Ducks Unlimited's one million members and supporters, as well as the entire sportsman conservation community, depend on this legislation. Ducks Unlimited stands ready to work with you, your staff, and other House members to strengthen public support for this important conservation tool. We would be pleased to meet with you personally to discuss the issue further.

We encourage you to co-sponsor the Conservation Easement Incentive Act by contacting Travis Robey in Congressman Mike Thompson's office (225-3311) or Wyatt Stewart in Congressman Eric Cantor's office (225-2815).

Thank you for your continued commitment to conserving and restoring our natural resources. Please let us know if we can assist or provide information to you or your staff. I may be reached at (202) 347-1530 or bjames@ducks.org. Our website, www.ducks.org/taxes, is also an excellent source of information on conservation easements and our organization's partnerships with landowners and farmers.

Sincerely,

A handwritten signature in black ink that reads "Barton C. James". The signature is fluid and cursive, with the first name being the most prominent.

Barton C. James
Director of Public Policy

cc: Rep. Mike Thompson (CA)
Rep. Eric Cantor (VA)



May 11, 2009

Dear Senator:

As a leading organization of sportsmen and conservationists, we want to make you aware of recently introduced legislation that is of tremendous importance to our nation's land conservation efforts. The Rural Heritage Conservation Extension Act (S. 812), introduced on March 31, 2009, by Senators Max Baucus (D-MT) and Chuck Grassley (R-IA) now has four additional co-sponsors. This legislation would extend a critical tax conservation tool set to expire at the end of 2009.

Legislation passed in 2006 and reauthorized by the 2008 Farm Bill have enhanced tax incentives for conservation easement donations. These incentives encourage voluntary donations of future development rights and help protect important habitat for waterfowl and other wildlife.

Currently taxpayers are able to deduct up to 50% of adjusted gross income (AGI) for donations or bargain sales of qualified conservation easements. Eligible farmers and ranchers can deduct up to 100% of AGI. Additionally, taxpayers can carry forward the deduction for 15 years. Were these incentives to expire, deductions would be capped at 30% of AGI and the carry-forward period would be reduced to five years.

DU is one of North America's largest conservation organizations. We are a charitable, non-profit, 501(c)(3) organization with over one million members and supporters in all 50 states and more than 60,000 active volunteers. Of our total funds raised, 88% go directly towards waterfowl/wetlands conservation and education. This efficiency rating puts DU among the top 100 charities in the United States. Our work strives to conserve, restore and manage wetlands and associated habitats to benefit North America's waterfowl and people. Since our founding in 1937, DU has helped conserve over 12 million acres of habitat in North America. The easement incentives dependent on S.812 are critical for our conservation work and investments.

Thank you in advance for your consideration of this important legislation. We ask that you consider co-sponsoring the Rural Heritage Conservation Extension Act and that you vote this year to support conservation. Identical legislation in the 110th Congress (H.R. 1576 and S. 469) had 183 House and 28 Senate co-sponsors.

Ducks Unlimited's one million members and supporters, as well as the entire sportsman conservation community, depend on this legislation. Ducks Unlimited stands ready to work with you, your staff, and other Senators to strengthen public support for this important conservation tool. We would be pleased to meet with you personally to discuss the issue further.

Senators can cosponsor the Rural Heritage Conservation Act, [S. 812](#), introduced by Senators Max Baucus (D-MT) and Charles Grassley (R-IA) by calling Jo-Ellen Darcy at 224-3247.

Please let us know if we can assist or provide information to you or your staff. I may be reached at (202) 347-1530 or bjames@ducks.org. Our website, www.ducks.org/taxes, is also an excellent source of information on conservation easement's and our organizations partnerships with landowners and farmers.

Very Respectfully,

A handwritten signature in black ink, appearing to read "Barton C. James". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Barton C. James
Director of Public Policy

cc: Sen. Max Baucus (MT)
Sen. Charles Grassley (IA)