



# NAACP

**Derrick Johnson**  
*President and  
Chief Executive Officer*

**Leon W. Russell**  
*Chairman  
National Board of Directors*

## **Strategic Realignment for a Stronger, Unified NAACP: A Letter to Donors from NAACP President/CEO Derrick Johnson**

As you know, in October 2017, following the same Board meeting where I was appointed President/CEO, the NAACP Board of Directors announced its plan to expand our national structure to include a new organization, tax-exempt under section 501(c)(4) of the Internal Revenue Code. Going forward, this new entity will assume the name "NAACP" and serve as the parent organization that coordinates the work of our 2,200 local units and state conferences. The existing 501(c)(3) charitable entity will now be called "NAACP Empowerment Programs, Inc." These two entities will work together at the national level in pursuit of our longstanding mission: to ensure the political, educational, social and economic equality of rights of all persons and to eliminate racial hatred and racial discrimination.

In these challenging times, civil rights advocacy requires more robust engagement in public policy than ever. By positioning a 501(c)(4) organization as the central "parent" organization in our IRS group ruling, we will be able to channel our resources more efficiently, better aligning our platform for advocacy. Dollars that come into the NAACP system through membership dues will flow up to the parent as unrestricted 501(c)(4) funds, better aligning our platform. The result will be a stronger, unified voice on behalf of communities of color.

Rest assured that our programmatic work will continue unchanged. The vast majority of our research, publications, and even our advocacy work will remain 501(c)(3) compliant. Thus, our valued donors, corporate sponsors, and philanthropic partners will be able to continue supporting our work through tax-deductible 501(c)(3) contributions and general support grants.

This realignment need not affect your individual relationship with the NAACP. NAACP members may continue to join the organization through their local Units. And individual donors can still support the NAACP's charitable and educational work, as always. However, when making your gifts—either during your life or through your family's legacy planning—please pay close attention to the new names of our two national entities in order to ensure your desired tax consequences.

Please consider the following suggestions, and be sure to consult your personal tax advisor to determine which giving option best aligns with your intentions. Some donors will need to revise their current legacy documents to ensure compliance with their wishes.

- We hope you will consider making your gifts and legacy bequests to the National Association for the Advancement of Colored People (NAACP), now an organization recognized as tax-exempt under Internal Revenue Code section **501(c)(4)**, for maximum impact. Please remember that a gift to the NAACP during your lifetime will not be tax-deductible for income tax purposes. Moreover, a bequest to the NAACP may not be deductible for the purposes of federal estate tax. To avoid confusion during probate or estate administration, please be sure to include specific instructions regarding your intended gift. For example:

"I give to the National Association for the Advancement of Colored People, a Delaware non-stock, non-profit corporation that is recognized as exempt from tax under Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, [ ]% of my residuary estate, or the sum of [\$ ], to be used for its general social welfare purposes."

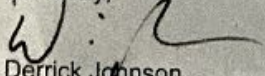
- If you prefer to make gifts or bequests that qualify for income and estate tax charitable deductions, your payments should be directed to **NAACP Empowerment Programs, Inc.**, a New York non-profit corporation that is recognized as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. Contributions to this organization will continue to be dedicated exclusively to supporting our charitable and educational programs.

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Our legal team is standing by to answer any questions that you may have. Please don't hesitate to call us at (410) 580-5105.

Thank you for your continued support. It means the world to us.

Sincerely,

  
Derrick Johnson  
President and CEO