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PHILADELPHIA - There are child abuse prevention funds and wildlife preservation funds. There are funds that benefit the homeless. There are others that raise research dollars for cancer and Alzheimer's disease.

All of them rely on big-hearted taxpayers willing to donate a little portion of their income tax refunds to charity.

Income tax checkoffs raised \$27.3 million in 41 states in 2000, according to the Federation of Tax Administrators. While that was up about \$2 million over 1998, fund directors this year - in a time when private and corporate giving has dropped sharply - are trying to remind the public that a checkoff donation can go a long way.

Checkoff Colorado, a new 10-group coalition, began an ad blitz last week. Posters and commercials by Gov. Bill Owens will remind taxpayers to give.

"This year it's perhaps more important than it's been in the past because I think the other sources of revenue that they've had have either been cut or reduced," said Checkoff Colorado spokesman Jon Pushkin.

Tax checkoff programs have been growing, from 103 in 1989 to 179 in 2000, according to Ron Alt of the Federation of Tax Administrators. All 41 states with a broad-based income tax have at least one checkoff. Some might have too many.

"The problem tends to be the more you get, it starts to get difficult to put on the tax return, and it makes it more complicated," Alt said.

Virginia has 21 checkoffs on its tax return, from the Chesapeake Bay Restoration Fund to the Jamestown-Yorktown Foundation. California and Alabama have 11 each.

Pennsylvania has five checkoff funds. In 20 years, the Wild Resource Conservation fund has generated \$6.2 million. The Korean/Vietnam Memorial fund has collected \$215,000 in five years.

In Philadelphia last week, the Pennsylvania Breast Cancer Coalition kicked off a public awareness campaign.

The \$8 given by the average donating taxpayer raises about \$175,000 yearly, money given as research grants.

"We're dependent on a lot of people donating a little bit of money," said Bonnie Squires, a vice president with the coalition. "It's not as if we're looking for someone who's a millionaire."

Checkoffs first appeared in 1972, when the federal government allowed taxpayers to earmark part of their taxes for a presidential campaign fund. In 1977 Colorado started the first state checkoff program to use refund money.

In Vermont, the Nongame Wildlife Fund is the most successful of the state's three checkoffs, collecting about \$100,000 a year.

"Vermont people, I think, feel that fish and nongame wildlife adds to the quality of life here," said Lilla Lumbra of the Nongame Natural Heritage Program.

The average taxpayer who checks off gives \$10, the Federation of Tax Administrators found. Studies put the average participation rate of eligible taxpayers at 2 percent to 5 percent.

Not all state programs succeed. None of Arkansas' four checkoffs ever garnered more than \$13,000, said Tim Leathers, deputy revenue director.

To boost giving, Philadelphia will soon insert reminders about the breast cancer program in 31,000 city paychecks.