



*Protecting America's Strong Tradition of Giving*

December 14, 2021

The Honorable Chuck Schumer  
Majority Leader  
U.S. Senate  
S-221, The Capitol  
Washington, D.C. 20510

The Honorable Nancy Pelosi  
Speaker  
U.S. House of Representatives  
H-232, The Capitol  
Washington, D.C. 20515

The Honorable Mitch McConnell  
Republican Leader  
U.S. Senate  
S-230, The Capitol  
Washington, D.C. 20510

The Honorable Kevin McCarthy  
Republican Leader  
U.S. House of Representatives  
H-204, The Capitol  
Washington, D.C. 20515

Re: Expanding and Extending the Charitable Deduction for Non-Itemizers

Dear Majority Leader Schumer, Republican Leader McConnell, Speaker Nancy Pelosi, and Republican Leader McCarthy:

On behalf of the Charitable Giving Coalition (CGC), a diverse group representing thousands of charitable and faith-based organizations across the country, we write to urge you to expand and extend the nonitemizer charitable deduction as thousands of nonprofits continue to play an integral role in the response to and recovery from the COVID-19 pandemic.

Giving data since the enactment of the \$300 universal charitable deduction in the bipartisan CARES Act and its extension in the 2020 year-end bill show an increase in both donations and donors. The Association of Fundraising Professionals' Fundraising Effectiveness Project (FEP) fourth quarter report for 2020 showed a 15.3 percent uptick in donations of less than \$250, which outpaced the increase in larger donations. Additionally, there was an estimated 28 percent increase in gifts of \$300 on December 31 – the exact amount of the current universal charitable deduction. While we know there are many factors that contribute to increased donations, one contributing factor is likely the availability of the charitable deduction to nonitemizers.

We continue to support the Universal Giving Pandemic Response and Recovery Act (S. 618, H.R. 1704), bipartisan legislation which would raise the \$300/\$600 cap on the nonitemizer charitable deduction to roughly \$4,000 for individuals and \$8,000 for couples. As the nation recovers, encouraging all American taxpayers—regardless of their income—to give more provides charities and faith-based organizations across the country with the critical resources needed to achieve their missions and support their communities and workforces.

The nonitemizer charitable deduction is scheduled to expire at the end of this year, a lapse of which could create uncertainty among donors and reduce the pool of resources available to nonprofits that are providing critical services and support in every state and congressional district. We urge you to expand and extend the nonitemizer universal charitable deduction in year-end legislation.

Thank you for your leadership and commitment to America's charitable community.

Sincerely,

Charitable Giving Coalition

Signatories (as of December 14, 2021):

ACCESS of WNY	Camp Hobé
Advancing Macomb Foundation, Inc.	Carbon County Arts Guild & Depot Gallery
Agudath Israel of America	Carolina Tiger Rescue
Akron Community Foundation	CASA of Cherokee Country
Alabama Association of Nonprofits	Cascades Raptor Center
Alliance of NYS YMCAs	Catalyst of San Diego & Imperial Counties
American Alliance of Museums	Cathedral Arts Project
American Heart Association	Catholic Charities USA
American Red Cross	Center for Non-Profits (NJ)
Americans for the Arts	Center for Success Network
Ann Arbor YMCA	Charlotte Wine & Food Weekend
Annie C Courtney Foundation, Inc	Child and Family Legal Advocacy
Appalachian Outreach	Children's Aid
Apra Maryland	Children's Museum of Jacksonville, Inc.
Arizona Grantmakers Forum	Children's Service Society of Utah
Arkay, Inc.	Cholangiocarcinoma Foundation
Arts North Carolina	Christian Helping Hands of Comanche
Association of Art Museum Directors	Church Health
Association of Fundraising Professionals	City Rescue Mission
Autumn House Inc	Clackamas Women's Services
Baker County YMCA	Clark Fork Coalition
Bergen Volunteer Medical Initiative	Colorado Nonprofit Association
Blue Mountain Community Foundation	Community Against Violence
Bridges Oregon, Inc.	Community Development Network of
Brightways Learning	Maryland
Burmese American Buddhist Corp.	Community Foundation of Sarasota County
Caldwell Arts Council	Community Foundation of St. Joseph
California Association of Museums	County
California Association of Nonprofits	Community Reach of Montgomery County

Community Service Council of Greater Tulsa  
Connecticut and Rhode Island Alliance of YMCAs  
Consumer Credit Counseling Service of the MOV  
Cortland County Family YMCA  
COSMA Coalition of State Museum Associations  
Council for Advancement and Support of Education  
Council of Michigan Foundations  
Council of New Jersey Grantmakers  
Council on Aging of Central Oregon  
Council on Foundations  
Crisis Control Ministry, Inc.  
Crown Point Country Historical Society  
DANA, the Delaware Alliance for Nonprofit Advancement  
Dance/NYC  
Dance/USA  
Davidson Prison Ministry  
Delaware Community Foundation  
Dillon International  
District 4 Human Resources Development Council - Victim Services Program  
Diversability Inc.  
Dolphin Players Inc.  
Downtown Boxing Gym Youth Program  
Eagle's Wings Food Pantry  
East Texas Communities Foundation  
Easterseals Oregon  
Eaton Community Palliative Care  
Eau Claire Community Foundation  
Ecology Project International  
Edmond Mobile Meals  
Educate Youth 501c3  
Empty Bowls Monongalia  
Enchanted Life Foundation  
Executive Service Corps of the Triangle  
Facing Hunger Food Bank, Inc.  
Faith & Giving  
Family and Community Together  
Feeding Washington  
Ferrone Olson LLC

Ferry Beach Park Association  
Fine Arts Institute of Edmond  
Florida Association of Museums  
Florida State Alliance of YMCAs  
Food is Free Albuquerque  
Food Share Lincoln County  
Forgotten Harvest  
Foundation for Community Health  
Freedom Road Transportation Authority  
Friends For Life  
Friends In Deed  
Friends of the Lebanon Public Library  
Furniture Bank of Southeastern Michigan  
Futures Without Violence  
Genealogical Forum of Oregon, Inc.  
General Tommy Franks Leadership Institute and Museum  
Georgia Alliance of YMCAs  
Geos Institute  
Gillette College Foundation  
Girl Scouts of the USA  
Goodwill Homes Community Services, Inc.  
Goodwill Industries International, Inc.  
Grand Canyon Youth  
Grand St. Settlement  
Grantmakers of Western Pennsylvania  
GRANTS PASS FAMILY YMCA  
Greater Gallatin United Way  
Greater Marinette-Menominee YMCA Inc.  
Greater Toledo Community Foundation  
Greenbrier Repertory Theatre Company  
Growing Gardens  
Habitat for Humanity Great Falls Area  
Habitat for Humanity Idaho Falls Area  
Habitat for Humanity International  
Habitat for Humanity of La Pine Sunriver  
Habitat for Humanity of Missoula  
Habitat for Humanity of Southwest Utah  
Habitat for Humanity Susquehanna  
Harmony Theater, Inc.  
Hawaii Alliance of Nonprofit Organizations  
Hawaii Arts Alliance  
Hillsboro Downtown Partnership  
Historical Society of Michigan

Hooker Fights Hunger Inc  
Human Being Society  
Humane Society of Central Oregon  
Idaho Nonprofit Center  
Idaho Rivers United  
Idaho Voices for Diversity, Inc. dba Common  
Ground Community Chorus  
Illinois Association of Museums  
I'm Your Neighbor Books  
Independent Sector  
Inside Out Re-Entry Services, Inc  
Inspire Washington  
Inspiring Dreams Network  
Intermountain Specialized Abuse Treatment  
Center  
Iowa Alliance of YMCAs  
Jail and Outreach Ministry  
JDRF  
Jewish Family Services of Greater Charlotte  
Jewish Federation of Chicago  
Jewish Federations of North America  
Joan G. Lovering Health Center  
Junior Achievement of Eastern North  
Carolina  
Klamath Outdoor Science School  
Lane Arts Council  
Lane County Historical Society  
LEAF Global Arts  
League of American Orchestras  
League of California Community  
Foundations  
Life Houses Inc  
LitNet  
Louisiana Association of Museums  
Lovelane Special Needs Horseback Riding  
Program  
Maine Association of Nonprofits  
Maine Management Consulting  
Marland Children's Home dba Marland's  
Place  
Marshalltown YMCA-YWCA  
Maryland Coalition Against Sexual Assault  
Maryland Philanthropy Network  
Massachusetts Nonprofit Network

Meals on Wheels of Albuquerque  
MENTOR Rhode Island  
Mi Casa Esperanza Inc  
Michigan Association of Railroad Passengers  
Michigan Aviation Education Foundation  
Michigan Coalition Against Homelessness  
Michigan League for Public Policy  
Michigan Museums Association  
Michigan Nonprofit Association  
Mid-Willamette Family YMCA  
Milan Polk Clark Enrichment Center  
Minnesota Council on Foundations  
Missing Persons Alerts  
Momentum Nonprofit Partners  
Montana Conservation Corps  
Montana Nonprofit Association  
Mountain Bike the Tetons  
Mountain Journal  
Mountainheart  
Museum Association of Arizona  
Museums Alaska  
National Assembly of State Arts Agencies  
National Association of Charitable Gift  
Planners  
National Association of College and  
University Business Officers  
National Association of Free and Charitable  
Clinics  
National Council of Nonprofits  
National Council on Aging  
NC Alliance of YMCAs  
NC Stop Human Trafficking  
Nebraska Museums Association  
Neighbors Building Neighborhoods  
Neighbors Building Neighborhoods, Inc.  
New Dance Theatre, Inc.  
New Hampshire Center for Nonprofits  
New Hampshire Lakes Association, Inc.  
(doing business as 'NH LAKES')  
New Jersey Association of Museums  
New Mexico Thrives  
NJ YMCA State Alliance  
Nonprofit Association of the Midlands  
Nonprofit Center of the Berkshires

Nonprofit Finance Fund  
Nonprofit New York  
NonProfitConnect  
North Carolina Center for Nonprofits  
North Carolina Master Chorale  
North Dakota Association of Nonprofit Organizations  
North Suburban YMCA  
Northeast Massachusetts Youth Orchestras, Inc.  
Northwest Kidney Kids  
NYC Employment and Training Coalition  
NY Funders Alliance  
Oasis Housing Inc.  
Oglebay Institute  
Ohio Museums Association  
Oklahoma Center for Community and Justice  
Oklahoma Center for Community and Justice  
Oklahoma Center for Nonprofits  
Oklahoma City Beautiful  
Oklahoma Museums Association  
Oklahoma Museums Association  
Oklahoma Railway Museum Limited  
Oklahomans for the Arts  
Onward Roseburg  
OPERA America  
Operation Xcel  
Oregon Alliance of YMCAs  
Oregon Community Warehouse, Inc.  
Oregon Museums Association  
Pacific Youth Choir  
Pamlico Partnership for Children  
Parkinson Foundation of Oklahoma  
Partnership for Children  
Pathways Adult Learning Center  
Pennsylvania Museums  
People and Carnivores  
Performance Works NorthWest  
Performing Arts Alliance  
Philadelphia Foundation  
Philanthropy Ohio  
Philanthropy Roundtable

Piedmont Health Services and Sickle Cell Agency  
Pinellas Community Foundation  
Pitt County Council on Aging, Inc.  
Plains Indians & Pioneers Historical Foundation, dba Plains Indians & Pioneers Museum  
Post Growth Institute  
Potts Family Foundation  
Power of Predestiny Ministries P. O. P.  
Prevent Child Abuse Kentucky  
Project Safe, Inc.  
Psychoanalytic Center of the Carolinas  
Refugee Empowerment Program  
Restore Oregon  
Revitalize Downtown Stayton  
Riverzedge Arts Project, Inc  
Rochester Area Community Foundation  
Rogue World Music  
Rural Resiliency Community Alliance  
Safe & Just Michigan  
SafeHouse Denver  
Samara's Village  
San Francisco Ballet Association  
San Luis Valley Great Outdoors  
Santiam Heritage Foundation  
Sarah Bellum's Bakery & Workshop  
SCCIL dba Resource Center for Disability Solutions  
Senior Charity Care Foundation  
SHIP  
Social Current  
Soft Landing Missoula  
Sound Rivers  
Southeast Community Development Corporation  
Southern New England Conference, UCC  
Southern Oregon Friends of Hospice  
Southwest Alliance of Ys  
Spavinaw Coalition Foundation  
Special Olympics International  
Springfield Area Arts Council  
Starr Commonwealth  
State Alliance of Michigan YMCAs

Sustainable Community Farms  
Swan Valley Connections  
Swannanoa Valley Christian Ministry  
TEAM for West Virginia Children  
Team Rubicon  
Texas Alliance of YMCAs  
The Angel Fund  
The Assisi Foundation of Memphis, Incl  
The Community Foundation for Northeast Florida  
The Corner Health Center  
The Denver Foundation  
The Foraker Group  
The Hearth Foundation  
The Henry Ford  
The Homeless Alliance, LLC  
The Hope Center at Pullen  
The International Society on Thrombosis and Haemostasis  
The Leonardo  
The Mederi Foundation  
The Music Lessons Project  
The Myrna Loy  
The Nonprofit Alliance  
The Remington Group  
The Saluda Pop-Up Pantry  
The YMCA of Klamath Falls  
Therapeutic Riding, Inc.  
Thomas W. Briggs Foundation  
Together SC  
Trap Free Montana  
Tri-County Mental Health Services  
Trisector Consulting, LLC  
United Philanthropy Forum  
United Way Manitowoc County  
United Way of Columbia County  
United Way of South Central Idaho  
United Way of Steele County  
United Way of Washtenaw County  
United Way Worldwide  
United Ways of Texas  
Upper Midwest Alliance of YMCA's  
Utah Digital Marketing Collective  
Utah Jump\$tart Coalition

Utah Museums Association  
Valley of the Sun United Way  
Via of the Lehigh Valley  
Virginia Association of Museums  
VOA MN/WI  
Volunteers of America  
Volunteers of America Michigan  
Washington Nonprofits  
Washington State Alliance of YMCAs  
Watershed Guardians, Inc.  
Wayne County YMCA  
Wenatchee Valley YMCA  
West Virginia Breast Health Initiative, Inc.  
West Virginia Nonprofit Association  
Western Plains Youth and Family Services  
Willow Center, Inc.  
Wings For LIFE International  
Women's Fund of Rhode Island  
Wonderbloom  
Wood County Society  
Wyandotte Clinic for the Working  
Uninsured DBA: Downriver Community Clinic  
Wyoming Community Foundation  
Wyoming Nonprofit Network  
YMCA Buffalo Niagara  
YMCA of Columbia Willamette  
YMCA of Douglas County  
YMCA of El Paso  
YMCA of Grays Harbor  
YMCA of Greater Seattle  
YMCA of Ithaca and Tompkins county  
YMCA of Long Island, Inc.  
YMCA of Metropolitan Detroit  
YMCA of Oswego, NY Inc.  
YMCA of Southwest Washington  
YMCA of the Chesapeake Inc.  
YMCA of the Greater Tri-Valley  
YMCA of the Inland Northwest  
YMCA of the USA  
Young Men's Christian Association of Kingston and Ulster County  
Young Men's Christian Association of Walla Walla

YWCA Billings  
YWCA USA