



Protecting America's Strong Tradition of Giving

December 13, 2022

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

The Honorable Chuck Schumer
Majority Leader
U.S. Senate
S-221, 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

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

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

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

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 the renewal and expansion of the universal charitable deduction for non-itemizing taxpayers.

In 2021, Americans gave almost \$485 billion to charity, according to Giving USA. However, 2021 giving did not keep pace with inflation, and when compared to 2020 numbers, giving fell by 0.7 percent. Furthermore, according to a September 2022 poll conducted by Independent Sector, nearly half (49 percent) of respondents who are very concerned about inflation said they plan to give less to charity this year than they did last year.

The charitable deduction is good tax policy. It encourages individuals to give away more money to charity than they otherwise would. Unfortunately, the current charitable deduction is currently only used by those who itemize, which most estimates suggest is only about 12 percent of taxpayers. The temporary universal charitable deduction expired at the end of 2021, creating uncertainty for Americans and the charities that rely on their donations to serve their communities.

The need for more charitable giving is not going away. Following the recent natural disasters plaguing many states and communities, nonprofit services are in even higher demand than usual. Congress can help alleviate some of the pressures the sector is facing by restoring and expanding the universal charitable deduction, which encourages all Americans, regardless of income, to give to charity. The Universal Giving Pandemic Response and Recovery Act (S. 618, H.R. 1704) would be a step in that direction. Introduced and supported by a broad bipartisan, bicameral coalition of lawmakers, the bill would raise the cap on the expired non-itemizer charitable deduction and make gifts to donor-advised funds eligible for the universal charitable deduction.

We encourage you and your colleagues to renew and expand the non-itemizer 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 6, 2022)

Alabama

Alabama Symphony Orchestra

Alaska

The Foraker Group

University of Alaska Foundation

Arizona

Abbett Family Foundation

Ability360

Administration of Resources and Choices

Advent Episcopal Church

Alliance of Arizona Nonprofits

Alzheimer's Research and Prevention
Foundation

Arc of Mohave County

Arizona Academic Decathlon Association, Inc.

Arizona Alliance of YMCAs

Arizona Autism United Arizona

Bach Festival

Arizona Coalition to End Sexual Domestic
Violence

Arizona Dance Coalition

Arizona Foundation for Women, LLC

Arizona Housing Coalition

Arizona Lifelong Fitness Foundation

Arizona's Children Association

Assistance League of Tucson AzMNH
Foundation

Benevilla

Big Brothers Big Sisters of Central Arizona

Black Canyon City Community

Association/Black Canyon Heritage Park

Canticum Novum

Center for Jewish Philanthropy of Greater
Phoenix

Chandler Education Foundation, Inc.

Child & Family Resources, Inc.

Community Investment Corporation

EPIC Disability Advocacy

Flinn Foundation

Foothills Food Bank & Resource Center

Foundation for Senior Living

Good Shepherd Healing Ministries Horse
Rescue

Goodwill Industries of Southern Arizona

Growing Alternative Resource Development and
Enterprise Network (GARDEN), Inc.

Herberger Theater Center

Heritage Square Foundation

Hickey Family Foundation

Higher Octave Healing, Inc.

Homeless ID Project

Hope for Homes Program Inc

Human Society of Southern

Arizona ICAN: Positive Programs
for Youth KXCI

Law Matters

Little Chapel of All Nations, Inc.

LS Nonprofit Consulting Services

McDowell Sonoran Conservancy

Medieval Mayhem Historical Arts Foundation

MIKID – Mentally Ill Kids In Distress

Miracle League of Arizona

Museum Association of Arizona

NACA, Inc

One Step Beyond, Inc.

Parents of Addicted Loved Ones

Phoenix Pride

Positive Paths

Premier Alliances

Inc

ProMusica Arizona Chorale & Orchestra

Roots & Roads Community Hospice

Foundation Sechler 501 Consulting

Sojourner Center

Southern Arizona Research, Science, and
Engineering Foundation

Spay and Neuter Solutions, Inc.

St. Luke's in the Desert, Inc. (St. Luke's Home)

Stardust

T.E.A.M 4 Travis

The David and Lura Lovell Foundation

The Hearth Foundation

The Social Justice + Engineering Initiative

Transplant Community Alliance

Tubac Center of the Arts

Tucson Audubon Society

Tucson Jazz Music Foundation

United Way of Tucson and Southern Arizona

Valley View Community Food Assistance

Verde Valley Habitat for Humanity

Verde Valley Sanctuary
WHEAT (World Hunger Ecumenical Az Task
Force Inc)
Yavapai County Jeep Posse

Arkansas

Arkansas Community Foundation

California

American Conservatory Theater
Boys & Girls Club of Kern County Catalyst of
San Diego & Imperial Counties
Corporation of the Fine Arts Museums
Girls Inc. of Orange County
Northern California Grantmakers
San Francisco Performances
San Francisco Symphony
SoCal Grantmakers
Team Rubicon
The Contemporary Jewish Museum
Theatre Bay Area
WEAVE, Inc.
Women's Funding Network
Yerba Buena Center for the Arts

Colorado

Aspen Community Foundation
Association of Christian Schools
International
Citygate Network
Engineering Ministries International
Grand Foundation
National CoHousing Association of U.S.
Philanthropy Colorado
The Women's Foundation of Colorado
Yampa Valley Community Foundation
YouthRoots

Connecticut

CT Community Nonprofit Alliance
Jewish Federation of Eastern Connecticut
Jewish Federation of Greater Hartford

Delaware

Delaware Alliance for Nonprofit Advancement
Delaware Community Foundation
Philanthropy Delaware

District of Columbia

American Council on Education
Americans for the Arts
Americans for the Arts Action Fund
Boys & Girls Clubs of America
Community Foundation Awareness
Initiative
Council for Advancement and Support of

Education
Council for Christian Colleges and Universities
Council on Foundations
Dance/USA
Faith & Giving
Independent Sector
National Association of College and University
Business Officers
National Association of Evangelicals National
Association of Independent Schools National
Council of Nonprofits
PEAK Grantmaking
Philanthropy Roundtable
Social Current
The Nonprofit Alliance
United Philanthropy
Forum YWCA USA

Florida

Community Foundation for Brevard
Community Foundation of Sarasota County
Gulf Coast Community Foundation
Jewish Federation of Palm Beach County
MegaVoice International

Georgia

JCRC of Atlanta
National Christian Foundation
Philanthropy Southeast
Pisgah Consulting, LLC

Hawaii

Hawai'i Parkinson Association
Ku'ikahi Mediation Center
Pacific Whale Foundation

Idaho

Boise Art Museum
CDAIDE
Giraffe Laugh Inc.
Henry's Fork
Foundation Idaho
Diaper Bank
Idaho Falls Symphony
Idaho Nonprofit Center
Interlink Volunteer Caregivers
(IVC)
NewWest Community Capital
Palouse Land Trust
TEN18 Foundation, Inc
Willow Center

Illinois

All Things Through Christ Outreach Ministries
Inc
Batavia United Way
Boys & Girls Club of Rockford

Comer Family Foundation
Community Foundation of Kankakee River Valley
Crowe LLP
Forefront
DeKalb County Community Foundation (IL)
FLAP- Farmworker and Landscaper Advocacy Project
Forefront (IL)
Gift of Hope Organ & Tissue Donor Network
Illinois Coalition Against Domestic Violence
Jewish Federation of Chicago
Mano a Mano Family Resource Center
Metropolitan Family Services
New Moms
Prairieland United Way
Rockford Area Habitat for Humanity
Southern Illinois Community Foundation
Springfield Area Arts Council
The Center for Youth and Family Solutions
The Lake County Community Foundation
United Way of Central Illinois
United Way of Danville Area, INC
United Way of Decatur and Mid Illinois
United Way of Illinois
United Way of Livingston County
United Way of Logan County
United Way of Metro Chicago
United Way of Northwest Illinois
United Way of Pekin
Women Employed
YMCA of the USA
YWCA of the University of Illinois

Indiana

Community Foundation of St. Joseph County
Indiana Philanthropy Alliance
National Association of Charitable Gift Planners

Iowa

EDEN+ Fundraising Consulting
Iowa Council of Foundations

Kansas

Kansas Nonprofit Chamber, Inc
United Way of the Flint Hills

Kentucky

Family & Children's Place
Institutes for Orality Strategies (i-OS)
Kentuckians for the Arts
Kentucky Nonprofit Network, Inc.
KY/WV Alliance of YMCAs
Lexington Philharmonic Society, Inc.
Making A Difference Now (MADN)
Owensboro Family YMCA

Prevent Child Abuse Kentucky
The Kentucky Center for Grieving Children and Families

Louisiana

Fablanthropy, LLC
National Performance Network

Maine

Amistad
Arts Institute of Western Maine dba ArtsFarmington
Belfast Flying Shoes
Bicycle Coalition of Maine
Biddeford Mills Museum
Camp O-AT-KA
Cancer Resource Center of Western Maine
Castine Historical Society
Children Families and Communities
Children's Oral Health Network of Maine
Community Dental
Foundation for Portland Public Schools
Free ME from Lung Cancer
Freeport Historical Society
Friends in Action
Friends of Fort Gorges
Furniture Friends
Grahamtastic Connection
Greater Franklin Economic & Community Development
GrowSmart Maine
Habitat for Humanity of Greater Portland
Habitat for Humanity York County
Heritage Radio Society
Herring Gut Coastal Science Center
Hope Acts
Island Connections
Kittery Land Trust Inc.
Laudholm Trust
Lincoln County Historical Association
Lincoln Memorial Public Library
Literacy Volunteers of Franklin & Somerset Counties
Locker Project
Maine Appalachian Trail Land Trust
Maine Association of Nonprofits
Maine Community Action Partnership
Maine Crafts Association
Maine Environmental Education Association
Maine Food and Beverage Education Center
Maine GearShare
Maine Organic Farmers and Gardeners Association
Maine Preservation
Maine Public Health Association
Maine Sports Commission

Maine State Society for the Protection of
Animals
Maine Writers & Publishers Alliance
Midcoast Symphony Orchestra
Neighbor to Neighbor
Northern Maine Development Commission
Oasis Free Clinics
Opera Maine
Opportunity Center of North Franklin
County, Inc.
passivhausMAINE
Phillips Public Library
Portland Stage Company
Preble Street
Riding To The Top Therapeutic Riding Center
Rufus Porter Museum of Art and Ingenuity
Saco Main Street
Sanctuary Baking, Inc.
Sea Change Yoga
Sedgwick-Brooklin Historical Society
SeniorsPlus
State YMCA of Maine
Sugarloaf Ski Club
Tedford Housing
The Bingham Program
The BTS Center
The Dempsey Center
The Ecology School
Tri-County Mental Health Services
United Ostomy Association of America
United Way of Kennebec Valley
Waterford Library Association

Maryland

Anne Arundel County Literacy Council
Apra Maryland
Association of Community Services of Howard
County
CASH Campaign of Maryland
Community Reach of Montgomery County
Cool & Associates LLC
Disability Rights Maryland
Disabled Children's Fund
Goodwill Industries International, Inc.
Interfaith Works
Job Opportunities Task Force
Mabel's Orphaned Angels Rescue
Manna Food Center
Maryland Coalition of Families
Maryland Family Network
Maryland Network Against Domestic Violence
Maryland Nonprofits
Mental Health Association of Frederick
County
Montgomery Preservation, Inc.

Nonprofit Montgomery
Peerless Rockville Historic Preservation,
Ltd.
Saltzberg Consulting
Youth Sports Collaborative Network

Massachusetts

Handel and Haydn Society
Norman Rockwell Museum
Philanthropy Massachusetts

Michigan

Accord Network
Bethany Christian Services
Council of Michigan Foundations
Detroit Hispanic Development Corporation
Growing Hope
Jail and Outreach Ministry
Michigan Nonprofit
Association
Rapid Response Cahaplain Corps
The Henry Ford
United Way for Southeastern Michigan

Minnesota

Can Do Canines
Cotter Schools
Engage Winona
Frozen River Film Festival
Hiawatha Valley Mental Health Center
Jewish Family and Children's Service of
Minneapolis
Jewish Family Service St. Paul
Minnesota Council of Nonprofits
Ready Set School
St. Paul Jewish Federation
The Hormel Institute UMN-Mayo Clinic
The Storm Trail Race Series
Winona Community Foundation

Mississippi

MS Alliance for Nonprofits and Philanthropy

Missouri

Allied Arts Council of St. Joseph, Mo Inc.
Child and Family Legal Advocacy
Robidoux Resident Theatre
St. Joseph Community Chorus
St. Louis Community Foundation
The Missouri Symphony

Montana

Family Promise of Gallatin Valley
Montana Community Foundation

Nebraska

Give Nebraska
Jewish Community Relations Council
Jewish Federation of Omaha

Nevada

Endowment Partners

New Hampshire

Great Bay Services
Kupenda for the Children
NH Association of Conservation Commissions
NH Center for Nonprofits
The Front Door Agency, Inc.

New Jersey

360 Philanthropy Group, LLC
ArtPride New Jersey
Boyd-Wallace House, Inc
Caddie Scholarship Foundation
Carolyn Dorfman Dance
Cathedral Soup Kitchen, Inc
Community Hope, Inc.
Concerned Persons for Adoption
Council of New Jersey Grantmakers
CRC of NJ Inc DBA Safe Harbor Child Access Centers
David's Shoes A NJ Nonprofit Corporation
Displaced Homemakers Network of NJ, Inc.
Diversity & Equal Opportunity Network Inc.
Easter Seals New Jersey
Employment Horizons, Inc
Family Promise of Bergen County
Family Promise of Morris County
Family Promise of Warren County
Family Resource Associates, Inc.
Franklin Theatre Works
Gathering Ground
Grow It Green Morristown
Hudson County Housing Resource Center
Hudson River Apiary Society
JCC of Central NJ
Jefferson Park Ministries
Inc
JESPY House
Jewish Family Service of Atlantic & Cape May Counties
Jewish Federation of Greater MetroWest, NJ
JFCS of Greater Mercer Counter
Kiers Kidz
Legacy Philanthropy Group
Manville Arts Council
Marie Adelaide Center
Matheny School and Hospital, Inc.
Meals on Wheels of Mercer

County Morris Arts
NAMI Middlesex
Network of Jewish Human Service Agencies
New Jersey Association of Mental Health and Addiction Agencies, Inc.
New Jersey Association on Correction
New Jersey Center for Nonprofits
New Jersey Future
New Jersey VOAD
New Jersey Youth Development Foundation
NewBridge Services
Next Dimensions Community Development Corporation
NJ Blind Citizens Association, Inc.
NJ Center for Tourette Syndrome & Associated Disorders
NonProfitConnect
Ocean Professional Theatre Company
Orange UMC
Ortley Beach Voters and Taxpayers Assn. Parker Family Health Center
Partners for Women and Justice
Paterson Alliance
People & Stories - Gente y Cuentos
Pillar College, Inc.
PJ BioPharma Solutions
Possible Plant
Princeton Einstein Museum
Princeton-Blairstown Center
Progressive Center for Independent Living
Pushcart Players Inc.
Ranch Hope
Science Research for All, Inc.
Special Strides, Inc.
Summit Animal Rescue Association, Inc
Team Titin, Inc.
The Arc of NJ
The Bullock Garden Project, Inc.
The Central Ward Women's Shelter
The Connection for Women and Families
The Family Resource Network
The Growing Stage
The Jewish Federation in the Heart of New Jersey
The Valerie Fund
Tommy's Cats
United Way of Greater Mercer County
Urban Healthcare Initiative Program
Waylon's Southern Thunder Ranch, Inc
We, The Youth, Inc.
Westfield Neighborhood Council
Write On Sports, Inc
YWCA Northern New Jersey

New Mexico

New Mexico Thrives
Wings For LIFE International
Working Classroom
Youth Development, Inc.

New York

Agudath Israel of America
Association of National Advertisers
Association of Art Museum Directors
Buffalo Jewish Federation and Buffalo Jewish
Community Relations Council
Charles Settlement House
Chinese Methodist Center Corporation
Covenant House International
Dancewave
Girl Scouts of the USA
Girls Inc of Long Island
Habitat for Humanity of Long Island
Jewish Federation of Rochester NY
Jewish Federations of North America
League of American Orchestras
New Chamber Ballet
New York Council of Nonprofits, Inc.
Nonprofit New York
NY Funders Alliance
OPERA American
The Michael J. Fox Foundation for Parkinson's
Research
Theatre Communications Group
Union of Orthodox Jewish Congregations of
America

North Carolina

A Cure In Sight
Animal Park at the Conservators Center
Charlotte Wine & Food Weekend
HandsOn Northwest North Carolina
International Society on Thrombosis and
Haemostasias
Jewish Family Services of Greater Charlotte
Life Experiences, Inc.
Loaves & Fishes/Friendship Trays, Inc.
Museum of Life and Science
North Carolina Center for Nonprofits
North Carolina Chamber Music Institute
North Carolina Coastal Land Trust Open
Table Ministry, Inc.
Polk County Community Foundation
Raise A Child of the Carolinas
The Community Foundation of Western North
Carolina
The Elizabeth City State University Foundation
The Health Foundation, Inc.
The Resiliency Collaborative
Triangle Community Foundation

United Way of Alamance County

North Dakota

Minot Symphony Association
NDANO
Northern Valley Youth Orchestras
Plains Art Museum

Ohio

Asian American Community Services
Cincinnati Art Museum
Concord Counseling Services
Directions for Youth & Families
Human Service Chamber of Franklin County
Jewish Federation of Greater Toledo
Motherful
Philanthropy Ohio
The Buckeye Ranch

Oklahoma

Oklahoma Alliance of YMCAs
Oklahoma Center for Nonprofits
Philbrook Museum of Art
Rural Enterprises of Oklahoma,
Inc.

Oregon

Artists Repertory
Theatre Bethlehem Inn
Clatsop Community College Foundation
Compassion First
Crown Point Country Historical
Society Cultural Advocacy Coalition
of Oregon
Mt. Hood Community College
Network of Ensemble Theaters
Portland Art Museum
Rogue Valley Genealogical Society

Pennsylvania

Association of Fundraising Professionals
National Philanthropic Trust
Philadelphia Museum of Art
Western Pennsylvania
Chapter
Via of the Lehigh Valley

Rhode Island

Boys & Girls Club of Pawtucket
College Visions
Foster Forward
Girl Scouts of Southeastern New England
Girls on the Run Rhode Island
Grantmakers Council of Rhode Island
Inspiring Minds
MENTOR Rhode Island

New England Basecamp
Ocean Community YMCA
Providence Public Library
RAMP real access motivates progress
Rhode Island Alliance of YMCAs
Rhode Island Coalition Against Domestic
Violence
RISD Museum
Roots 2Empower
Sankofa Community Connection
STEAM Box
United Way of Rhode Island
WattsNatural Tutoring
YouthBuild Preparatory Academy

South Carolina

Charleston Jewish Federation
Together SC

South Dakota

South Dakota Nonprofit Network

Tennessee

American Association of Christian Schools
Harmony Foundation
Healing Hands International
Momentum Nonprofit Partners
Southern Baptist Ethics and Religious Liberty
Commission

Texas

American Heart Association
Attack Poverty
Austin Symphony Orchestra
Colorado River Alliance
D Thompson & Associates LLC
Dallas Symphony Association, Inc.
Dallas Symphony Orchestra
Hill Country Bible Church Austin
Houston Jewish Community Foundation
International Literacy and Development
Jewish Federation of Greater Houston
Medical Benevolence Foundation
ROCO
Texans for the Arts
The Dallas Foundation
University of Dallas - Irving, TX

Utah

Box Elder Museum Foundation Utah
Forever Bound Adoption
Cultural Alliance
Utah Nonprofits Association

Vermont

United Way of Addison County
United Way of Northwest Vermont

Virginia

American Alliance of Museums
Association of Fundraising Professionals
Center for Nonprofit Excellence
Center for Public Justice
Christian Alliance for Orphans
Christian Connections for International Health
DonorsTrust
ECFA (Evangelical Council for Financial
Accountability)
Imago Dei Neighborhood School
Institutional Religious Freedom Alliance
Meals on Wheels America
Mental Health America
National Council For Adoption
NetworkPeninsula
Volunteers of America

Washington

BlueBridge Alliance
Columbia Basin College Foundation
Feel Good Action
Forge Youth Mentoring
Forward Edge International
Girl Scouts of Eastern Washington and Northern
Idaho
Inspire Washington
Mid-Columbia Meals on Wheels
Nonprofit Association of
Washington
Wenatchee Valley Dispute Resolution Center

West Virginia

TEAM for West Virginia Children
West Virginia Nonprofit
Association

Wisconsin

Eau Claire Community Foundation

Wyoming

Northwest College Foundation
Wyoming Nonprofit Network