

Protecting America's Strong Tradition of Giving

March 1, 2023

The Honorable James Lankford U.S. Senate 316 Hart Senate Office Building Washington, D.C. 20510 The Honorable Chris Coons U.S. Senate 218 Russell Senate Office Building Washington, D.C. 20510

Re: Support for the Charitable Act

Dear Senators Lankford and Coons:

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 share our strong support for the Charitable Act, legislation that would restore and expand the charitable deduction for non-itemizing taxpayers, also known as the universal charitable deduction. We are grateful for your continued leadership and support.

In 2021, Americans gave almost \$485 billion to charity, according to Giving USA. However, 2021 giving did not keep pace with inflation. In fact, when adjusted for inflation, 2021 giving fell by .07 percent compared to 2020. 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 planned to give less to charity in 2022 than they did in 2021.

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 only available to those who itemize, roughly 12 percent of taxpayers. A temporary universal charitable deduction enacted in 2020 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. From national disasters to social problems to economic hardship, America is facing unprecedented challenges that nonprofit services can help to address. Congress can help the sector serve communities by restoring and expanding the universal charitable deduction, which encourages all Americans, regardless of income, to give to charity.

The bipartisan Charitable Act would be a step in that direction. If enacted, the bill would restore the nonitemizer charitable deduction and increase the amount taxpayers could deduct to approximately \$4,600 for individuals (\$9,200 for joint filers). The legislation would also make gifts to donor-advised funds eligible for the universal charitable deduction.

We are proud to support the Charitable Act and look forward to working with you to urge Congress to enact this important legislation as soon as possible.

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

Sincerely,

Charitable Giving Coalition

Signatories

Alabama Alabama Symphony Orchestra Community Foundation of Greater Birmingham

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. 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 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 CCCU - 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

Community Foundation of Central 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 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 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 Seventh-day Adventist Church – North American Division 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 Chaplain Corps The Henry Ford United Way for Southeastern Michigan

Minnesota

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

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 Lincoln Community Foundation

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 Grantmakers in the Arts 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 WNY Women's Foundation

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 P hilbrook 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 Women's Fund of Rhode Island YouthBuild Preparatory Academy

South Carolina

Charleston Jewish Federation Greater Good Greenville 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 **Philanthropy Southwest** 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 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 Network Peninsula United Way Worldwide 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 Whatcom Community Foundation World Vision

West Virginia

TEAM for West Virginia Children West Virginia Nonprofit Association

Wisconsin Eau Claire Community Foundation

Wyoming

Northwest College Foundation Wyoming Nonprofit Network