



*Protecting America's Strong Tradition of Giving*

November 14, 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 Nancy 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 November 14, 2022)

**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 Alliance of YMCAs  
Arizona Autism United  
Arizona Bach Festival  
Arizona Coalition to End Sexual Domestic Violence  
Arizona Dance Coalition  
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  
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  
Miracle League of Arizona  
Museum Association of Arizona  
NACA, Inc  
One Step Beyond, Inc.  
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  
St. Luke's in the Desert, Inc. (St. Luke's Home)  
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 Jazz Music Foundation  
Tucson Audubon Society  
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**

Boys & Girls Club of Kern County  
Catalyst of San Diego & Imperial Counties  
Girls Inc. of Orange County  
Team Rubicon  
WEAVE, Inc.

#### **Colorado**

Association of Christian Schools International  
Citygate Network  
Philanthropy Colorado

#### **Connecticut**

CT Community Nonprofit Alliance  
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  
Council for Advancement and Support of Education  
Council for Christian Colleges and Universities  
Council on Foundations  
Dance/USA  
Faith & Giving  
National Association of College and University Business Officers  
National Association of Evangelicals  
National Association of Independent Schools  
National Council of Nonprofits

Philanthropy Roundtable  
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

#### **Georgia**

JCRC of Atlanta  
Pisgah Consulting, LLC

#### **Hawaii**

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

#### **Idaho**

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

#### **Illinois**

Crowe LLP  
Forefront  
Rockford Area Habitat for Humanity  
The Center for Youth and Family Solutions  
YMCA of the USA

#### **Indiana**

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

#### **Iowa**

EDEN+ Fundraising Consulting

#### **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  
Prevent Child Abuse Kentucky

### **Louisiana**

Fablanthropy, LLC

### **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 Main Development Commission  
Oasis Free Clinics  
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  
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  
Disabled Children's Fund  
Goodwill Industries International, Inc.  
Maryland Nonprofits

### **Michigan**

Council of Michigan Foundations  
Detroit Hispanic Development Corporation  
Jail and Outreach Ministry  
Michigan Nonprofit Association  
The Henry Ford

### **Minnesota**

Cotter Schools

Engage Winona  
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**

Montana Community Foundation

### **Nebraska**

Give Nebraska

### **Nevada**

Endowment Partners

### **New Hampshire**

Great Bay Services  
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  
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 Bergen County (NJ)  
Family Promise of Bergen County Inc.  
Family Promise of Morris County NJ  
Family Promise of Warren County  
Franklin Theatre Works  
Grow It Green Morristown  
Hudson County Housing Resource Center  
Hudson River Apiary Society  
JCC of Central NJ  
Jefferson Park Ministries Inc  
JESPY House  
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 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  
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  
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  
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 Haemostasis  
Jewish Family Services of Greater Charlotte  
Life Experiences, Inc.  
Loaves & Fishes/Friendship Trays, Inc.  
North Carolina Center for Nonprofits  
North Carolina Chamber Music Institute  
North Carolina Coastal Land Trust  
Open Table Ministry, Inc.  
Polk County Community Foundation  
The Community Foundation of Western North Carolina  
The Health Foundation, Inc.  
The Resiliency Collaborative  
Triangle Community Foundation  
United Way of Alamance County

### **Ohio**

Human Service Chamber of Franklin County  
Jewish Federation of Greater Toledo

### **Oklahoma**

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

### **Oregon**

Artists Repertory Theatre  
Bethlehem Inn  
Compassion First  
Crown Point Country Historical Society  
Cultural Advocacy Coalition of Oregon  
Rogue Valley Genealogical Society

### **Pennsylvania**

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

### **South Carolina**

Charleston Jewish Federation  
Together SC

**Tennessee**

American Association of Christian Schools  
Momentum Nonprofit Partners  
Southern Baptist Ethics and Religious Liberty  
Commission

**Texas**

American Heart Association  
Colorado River Alliance  
Hill Country Bible Church Austin  
Houston Jewish Community Foundation  
International Literacy and Development  
Jewish Federation of Greater Houston  
Texans for the Arts  
The Dallas Foundation

**Utah**

Box Elder Museum Foundation  
Utah 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)  
Institutional Religious Freedom Alliance  
NetworkPeninsula  
Volunteers of America

**Washington**

BlueBridge Alliance  
Feel Good Action  
Forge Youth Mentoring  
Girl Scouts of Eastern Washington and Northern  
Idaho  
Inspire Washington  
Mid-Columbia Meals on Wheels  
Nonprofit Association of Washington

**West Virginia**

TEAM for West Virginia Children  
West Virginia Nonprofit Association

**Wisconsin**

Eau Claire Community Foundation