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 or 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
- 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
- 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