



Protecting America's Strong Tradition of Giving

May 17, 2023

The Honorable Blake Moore
U.S. House of Representatives
1131 Longworth House Office Building
Washington, D.C. 20515

The Honorable Danny Davis
U.S. House of Representatives
2159 Rayburn House Office Building
Washington, D.C. 20515

The Honorable Michelle Steel
U.S. House of Representatives
1127 Longworth House Office Building
Washington, D.C. 20515

The Honorable Chris Pappas
U.S. House of Representatives
452 Cannon House Office Building
Washington, D.C. 20515

Dear Representatives Moore, Davis, Steel and Pappas,

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 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 .7 percent compared to 2020. Recent data from the Fundraising Effectiveness Project (FEP) showed a further decline of 1.7 percent in 2022 compared to 2021, as well as a 10 percent decline in donors over the same time. 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 natural 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 non-itemizer charitable deduction and increase the amount taxpayers can deduct to approximately \$4,600 for individuals and \$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 and your colleagues in the Senate 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 (as of May 17, 2023)

Alabama

Childcare Resources
Martha Christine White Foundation
Mitchell's Place
Parkinson Association of Alabama

Stardust Non-Profit Building Supplies, Inc.
The Hearth Foundation
Tubac Center of the Arts
United Way of Tucson and So. Arizona
Valley View Community Food Bank

Alaska

The Foraker Group

Arkansas

Arkansas Community Foundation

Arizona

Administration of Resources and Choices
Alliance of Arizona Nonprofits + Arizona
Grantmakers Forum
Alzheimer's Research and Prevention
Foundation
Axiom Community of Recovery
Black Canyon Heritage Park
Chart Work Consulting
East Valley Children's Theatre
Friends of the Verde River
Heritage Square Foundation
Hickey Family Foundation
Homeless ID Project, Inc
Lutheran Social Services of the Southwest
Museum Association of Arizona
New Pathways for Youth
Northland Pioneer College Friends & Family
Inc.
Phoenix Pride
Sojourner Center

California

Association of Fundraising Professionals,
Golden Gate Chapter
Catalyst of San Diego & Imperial Counties
Foundation for Santa Barbara City College /
SBCC Foundation
Impact Fund
Jesus Film Project
Medical Ambassadors International
MOXIE Theatre
Plant With Purpose
Roosters Foundation of Orange County
Save the Shores
Seegerstrom Center for the Arts
Steen Fundraising Services
Team Rubicon

Colorado

Association of Fundraising Professionals,
Colorado Chapter
Citygate Network

Community Shares of Colorado
Davis Phinney Foundation
Engineering Ministries International
Parkinson Association of the Rockies
Philanthropy Colorado
Pikes Peak United Way
Project I See You
Reclaiming Hope
The Navigators

Connecticut

Association of Fundraising Professionals,
Connecticut Chapter
CT Community Nonprofit Alliance

Delaware

Delaware Alliance for Nonprofit
Advancement

District of Columbia

American Red Cross
Americans for the Arts
Association of Christian Schools
International
Association of National Advertisers -
Nonprofit Federation
Boys and Girls Clubs of America
Calloway & Company
CCCU - Council for Christian Colleges &
Universities
Council for Advancement and Support of
Education
Council on Foundations
Dance/USA
DC Youth Orchestra Program
Independent Sector
National Association of College and
University Business Officers
National Association of Evangelicals
National Council of Nonprofits
National Health Council
PEAK Grantmaking
The Nonprofit Alliance
The Philanthropy Roundtable
United Philanthropy Forum
YWCA USA

Florida

Association of Fundraising Professionals
Indian River Chapter
Association of Fundraising Professionals,
Miami Chapter
BKVN Consulting, Inc
Community Foundation of Sarasota County
Council on Aging of Martin County
Cross Catholic Outreach
Endow America Network Foundation
Florida Philanthropic Network
Heart of Florida United Way
Hibiscus Children's Center

Georgia

Association of Fundraising Professionals,
Greater Atlanta Chapter
Communities in Schools of Georgia
Community Foundation for the Central
Savannah River Area
Community Foundation of West Georgia
Cousins Foundation
Girl Scouts of Greater Atlanta
J. Bulow Campbell Foundation
Judson Advisory Group LLC
North Georgia Community Foundation
Philanthropy Southeast
South Arts
The Fraser-Parker Foundation
The Newland Family Foundation, Inc.

Hawaii

Ku'ikahi Mediation Center

Idaho

Idaho Nonprofit Center
Interlink Volunteer Caregivers
NewWest Community Capital
Palouse Land Trust
The Idaho Foodbank

Illinois

Batavia United Way
Chicago Commons
Dream Center Peoria
EveryLibrary Institute NFP
Farmworker and Landscaper Advocacy
Project-FLAP

First Love International Ministries
Forefront (IL)
HandsOn Suburban Chicago
Heart of Illinois Youth for Christ
Illinois Collaboration on Youth
Jewish Federation of Chicago
Meyer Partners, LLC
MorningStar Mission
Peoria Rescue Ministries
Rockford Area Habitat for Humanity
Ted Rhodes Foundation Inc.
The Center for Youth and Family Solutions
United Way of Logan County
United Way of Northwest Illinois Inc.
YMCA of the USA

Indiana

Association of Fundraising Professionals -
Indiana, Northwest Chapter
Blue Pen Consulting
Community Foundation of St. Joseph County
Kosciusko County Community Foundation
National Association of Charitable Gift
Planners

Iowa

EDEN+ Fundraising Consulting
Iowa Council of Foundations
Quad Cities Community Foundation
United Ways of Iowa

Kansas

Council Grove Area Foundation
Graham County Community Foundation
Hutchinson Community Foundation
Kansas Alliance for Wetlands & Streams
McPherson County Community Foundation
Rice County Community Foundation
Shared Solution Foundation
The Fight 4 Light Foundation
United Way of the Flint Hills

Kentucky

Appalachian Hospice Care
Art Center of the Bluegrass
Beacon House Aftercare
Beattyville Housing and Development
Berea ReCreate Arts Haven

Blue Grass Community Foundation
Christian Family Media Ministries
Community Foundation of Louisville
Community Foundation of West Kentucky
Community Health Clinic, Inc.
Community Response Coalition of Kentucky
Inc.
Early Child Training Center
Exploited Children's Help Organization
(ECHO)
Family & Children's Place
Family Y of Owensboro/Daviess County, Inc.
DBA Owensboro Family YMCA
Felix E. Martin Jr. Foundation
Fund for the Arts
GivingThree
Home of the Innocents
International We Serve Foundation, Inc.
James Graham Brown Foundation
Jewish Community of Louisville
Jobs for America's Graduates Kentucky
Kentucky CancerLink
Kentucky Nonprofit Network, Inc.
Kids Cancer Alliance, Inc.
KY/WV YMCA State Alliance
Lighthouse Recovery Services Inc
Lincoln Foundation
Main Street Prayer Center
Making A Difference Now
Maryhurst
Mission Behind Bars and Beyond
Muhl Co Opportunity Center
National Parkinsons Institute
Noble Homes of Kentucky
OctaviaSexton,Teaching Artist
Opportunity Center of Owensboro
Owensboro Family YMCA
Parks Alliance of Louisville
People's Clinic Foundation, Inc.
Pikeville Area Family YMCA, Inc.
Prevent Child Abuse Kentucky
South Louisville Community Ministries
St. Matthews Area Ministries
Summit Christian University
The Asclepius Initiative
The Center for Women and Families, Inc
The Gheens Foundation, Inc.
UP for Women and Children

WATCH, Inc.
World Missions and Evangelism, Inc.
YMCA of Greater Louisville (KY)
ZeroV

Louisiana

David W. Aucoin, CPA, APAC
Fablanthropy
Greater New Orleans Foundation
Jefferson Community Foundation
Morning Star Rising Inc DBA Woman's New
Life Clinic

Maine

Dempsey Centers for Quality Cancer Care
Furniture Friends
Maine Association of Nonprofits
Maine GearShare
Maine Writers & Publishers Alliance
Riding To The Top Therapeutic Riding Ctr
The Dempsey Center
United Way of Kennebec Valley

Maryland

AFP Western MD
Anne Arundel County Literacy Council
Apra Maryland
Disabled Children's Fund
Goodwill Industries International
Maryland Coalition of Families
Maryland Network Against Domestic
Violence
Maryland Nonprofits
Public Justice Center
Saltzberg Consulting
Seventh-Day Adventist Church - North
American Division
The Sheridan Group

Massachusetts

Alliance of Massachusetts YMCAs
Philanthropy Massachusetts

Michigan

Accord Network
Bethany Christian Services
Council of Michigan Foundations
Jail and Outreach Ministry

Kalamazoo Loaves & Fishes
Looking At The Whole Picture Foundation
Mel Trotter Ministries
Rescue Ministries of Mid-Michigan
The Henry Ford
Where Individuals Nurtured Gain Structure
Support Strength

Minnesota

Elder Network
Engage Winona
Great River Shakespeare Festival
Hennepin Healthcare Foundation
Minnesota Conservatory for the Arts
Minnesota Council on Foundations
Morrison County Historical Society
Ready Set School
Winona Art Center
Winona Community Foundation
YMCA of the North

Mississippi

Community Foundation of Northwest
Mississippi
Kristina Carlson Philanthropic Counsel LLC
Mississippi Alliance for Nonprofits and
Philanthropy
United MSD Foundation

Missouri

Child and Family Legal Advocacy
Experience Makes the Difference Consulting
HavenHouse St. Louis
Logan University
Outreach International
Phoenix Family

Montana

Bitterroot Performing Arts Council
Montana Community Foundation, Inc.

Nebraska

Food Bank of Lincoln Incorporated
State Alliance of Nebraska YMCAs

Nevada

Nevada Blind Children's Foundation

New Hampshire

Blue Ocean Society for Marine Conservation
Great Bay Services, Inc.
The Front Door Agency, Inc

New Jersey

Friends of Ortley Beach
New Jersey Association of Mental Health and
Addiction Agencies, Inc.
New Jersey Association on Correction
New Jersey Center for Nonprofits
New Jersey Youth Development Foundation
NewBridge Services, Inc.
Ocean Professional Theatre Company
Pillar College
Princeton-Blairstown Center
Special Strides, Inc.
Tommy's Cats

New Mexico

Association of Fundraising Professionals-
New Mexico Chapter
DalyConsulting
Rebuilding Together Sandoval County

New York

Agudath Israel of America
Association of Art Museum Directors
Association of Fundraising Professionals,
Western New York Chapter
Buffalo Zoo
Charles Settlement House & Community
Place of Greater Rochester
Covenant House International
Dancewave
DM Pros
Girl Scouts of the USA
Girls Inc.
League of American Orchestras
New York Council of Nonprofits, Inc.
NY Funders Alliance
OPERA America
The Jewish Federations of North America
The Michael J. Fox Foundation for
Parkinson's Research
Theatre Communications Group
Union of Orthodox Jewish Congregations of
America

North Carolina

Asheville Area Habitat for Humanity
Association of Fundraising Professionals
AFP Triangle (North Carolina)
Charlotte Ballet
Charlotte Wine & Food Weekend
Erik J. Daubert, MBA, ACFRE
HandsOn Northwest North Carolina
Hope Center
International Society on Thrombosis and
Haemostasis
John Rex Endowment
Lutheran Services Carolinas
North Carolina Center for Nonprofits
Samaritan's Purse
Smart Start of Mecklenburg County
The Community Foundation of Western
North Carolina
Winston-Salem Foundation

North Dakota

Fargo-Moorhead Area Foundation
State Alliance of North Dakota YMCAs

Ohio

Association of Fundraising Professionals
Mahoning and Shenango Valleys
Cincinnati Art Museum
Dominican Sisters of Peace
Greater Toledo Community Foundation
Ignatian Solidarity Network
Maumee Valley Habitat for Humanity
Philanthropy Ohio
Refuge of Hope Ministries
Sustainable Medical Missions
The Cleveland Museum of Natural
HistoryArt
The Roberto Ocasio Foundation
United Way of the Dayton Area
Wilmington College
YMCA of Greater Cincinnati

Oklahoma

Communities Foundation of Oklahoma
First Americans Museum
Oklahoma Alliance of YMCAs

Oregon

Artists Repertory Theatre
Clatsop Community College Foundation
Compassion First
Crown Point Country Historical Society
Cultural Advocacy Coalition of Oregon

Pennsylvania

Aurora Philanthropic Consulting
Awbury Arboretum
Berks Community Television
Community College of Allegheny County
Educational Foundation
Mennonite Central Committee U.S.
National Philanthropic Trust
Productive Fundraising
St. Paul's
The Learning Lamp
Via of the Lehigh Valley

Rhode Island

Girls on the Run Rhode Island
Grantmakers Council of Rhode Island
MENTOR RI
New Urban Arts
Oasis International
Ocean Community YMCA
United Way of Rhode Island

South Carolina

Central Carolina Community Foundation
Children's Trust of South Carolina
Coastal Community Foundation of SC
Fact Forward
HALOS
Vital Connections of the Midlands Inc
Waccamaw Community Foundation

South Dakota

South Dakota Nonprofit Network
State Alliance of South Dakota YMCAs

Tennessee

A Step Ahead Foundation
Agape Child & Family Services
Alpha Omega Veterans Services, Inc.
Alzheimer's and Dementia Services of
Memphis, Inc.

Ambassadors of Memphis, Inc.
Apple Seeds, Inc
ArtsMemphis
Asha's Refuge
Boys & Girls Clubs of Greater Memphis
Bridges for the Deaf and Hard of Hearing
Cazateatro Bilingual Theatre Group
Chattanooga Christian Community
Foundation
Circuit Playhouse, Inc.
Community Alliance For The Homeless
Diverse Learners Cooperative
Don't Drive Drowsy Foundation
DreamWeavers Learning Academy
Dress for Success Memphis
Ethics & Religious Liberty Commission of
the Southern Baptist Convention
Freedom Awaits 901
Germantown Education Foundation
Gestalt Community Schools
Greenwood Villages Community
Development Corporation
Hemline, LLC
Hero's Home Inc
JOOK
Kindred Place
Last House on the Block
Love Doesn't Hurt
Megan Klein Consulting
Memphis Area Women's Council
Memphis Music Initiative
Memphis Youth Symphony Program
Mid-South Food Bank
Mid-South Immigration Advocates, Inc
Momentum Nonprofit Partners
MoSH Memphis
My City Rides
National Foundation for Transplants
National Ornamental Metal Museum
Nercher Older Adult Community Resource
New Ballet Ensemble and School
New Moon Theatre
Nonprofit Leadership LLC
On Location Memphis, Inc.
Panther Creek Foundation
Playback Memphis
Porter-Leath
Positively Memphis

Regional Interfaith Association
RESPECT The Haven CDC
Rising Together Foundation
Shelby Farms Park Conservancy
Shelby Literacy Center
Students Tackling Autism Related
Syndromes
Tennessee Shakespeare Company
The International Consortium of Young
Artists
The Overton Park Shell
The Price of Freedom Foundation
Thomas W. Briggs Foundation
Thrive Memphis
United Way of Greater Knoxville
United Way of West Tennessee
United Ways of Tennessee
Uplift Westwood Community Development
Corporation
WEE Care Juvenile Success & Community
Re-Entry
Welcome to Memphis
West Cancer Foundation
Woman's Exchange of Memphis
Women's Foundation for a Greater Memphis

Texas

Amarillo College Foundation
Amarillo Symphony
American Heart Association
Another Change House
Association of Fundraising Professionals
Texas Plains Chapter
Dallam Hartley Counties Healthcare
Foundation
Energy For Mission
Knapp Community Care Foundation
Parkinson Voice Project
Philanthropy Southwest
Sustainable Food Center
Texans for the Arts
Texas Plains Chapter, Association of
Fundraising Professionals
The SAFE Alliance
Trinity Valley School
Turn Center
United Ways of Texas

Utah

Community Foundation of Utah
Utah Cultural Alliance
Utah Museum of Fine Arts
Utah Nonprofits Association

Vermont

Common Good VT
Vermont Community Foundation
YMCA Alliance of Northern New England

Virginia

AFP Foundation for Philanthropy
American Alliance of Museums
Association of Fundraising Professionals
Center for Public Justice
Christian Alliance for Orphans
Christian Connections for International
Health
Evangelical Council for Financial
Accountability
Impact Philanthropic Partners
Institutional Religious Freedom Alliance
NetworkPeninsula
Smart Beginnings Virginia Peninsula
Susan Feathers Associates
The Multiple System Atrophy Coalition
The Salvation Army
Virginia Peninsula Foodbank
Volunteers of America

Washington

Bainbridge Arts & Crafts
Forward Edge International
Girl Scouts of Eastern Washington and
Northern Idaho
Inspire Washington
Nonprofit Association of Washington
Tri-City Union Gospel Mission
World Concern
World Vision

West Virginia

Philanthropy WV
Tygart Valley United Way
West Virginia Nonprofit Association

Wisconsin

Family & Children's Center

Women's Fund of Greater La Crosse, Inc.

Wyoming

Gillette College Foundation

Northwest College Foundation