



*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