March 1, 2023

The Honorable James Lankford  The Honorable Chris Coons
U.S. Senate  U.S. Senate
316 Hart Senate Office Building  218 Russell Senate Office Building
Washington, D.C. 20510  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,
early 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 non-
itemizer 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 Alliance of 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
- 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 Symphony
SoCal Grantmakers Team Rubicon
The Contemporary Jewish Museum
Theater 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

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 Arts Farmington
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 County
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
- 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
- National Council For Adoption
- National Network Peninsular
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