



*Protecting America's Strong Tradition of Giving*

December 23, 2020

The Honorable James Lankford  
U.S. Senate  
316 Hart Senate Office Building  
Washington, D.C. 20510

The Honorable Chris Coons  
U.S. Senate  
218 Russell Senate Office Building  
Washington, D.C. 20510

The Honorable Tim Scott  
U.S. Senate  
104 Hart Senate Office Building  
Washington, D.C. 20510

The Honorable Amy Klobuchar  
U.S. Senate  
425 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Jeanne Shaheen  
U.S. Senate  
506 Hart Senate Office Building  
Washington, D.C. 20510

**RE: Charitable Giving Coalition Thanks Senate Champions for Extension of Universal Charitable Deduction Beyond 2020**

Dear Senators Lankford, Coons, Klobuchar, Scott and Shaheen:

On behalf of the Charitable Giving Coalition (CGC), we write to thank you for your hard work helping the charitable sector by extending the universal charitable deduction and increasing AGI limits on itemized charitable deductions in the year-end relief bill. Because of your dedication to ensuring all Americans, regardless of income or whether they itemize their taxes, can take a deduction for at least some of their gifts to charity, nonprofits and faith-based organizations across the country will continue to be supported as they respond to growing needs in the coming year.

Data from the Fundraising Effectiveness Project indicates an increase in charitable giving and donors in the second quarter of 2020, showing a 7.5 increase in overall charitable giving and a 7.2 percent increase in the number of donors, compared to 2019. Notably, the largest increase in gifts came from donors giving \$250 or less. While there are many factors that have contributed to the increase in giving, we know the above-the-line charitable deduction is a policy that has encouraged Americans to give more. Extending access to the deduction for all Americans signals that gifts of all sizes to all types of organizations are of critical importance to civil society.

As we enter the new year and the 117<sup>th</sup> Congress, we look forward to working with you and your colleagues in the Senate and House to expand the cap on the universal charitable deduction and make it permanent. This year's crises have been unprecedented, but we know there are more problems to be tackled and solutions to be found long into the future.

Again, thank you for your dedication to a thriving civil society in which all Americans can help their fellow neighbors.

We wish you a happy and healthy holiday season.

Sincerely,  
Charitable Giving Coalition