



Charitable Giving Coalition Urges Support for Strengthened Charitable Giving Incentives So Americans #GiveMore on #GivingTuesdayNow and Beyond

May 2020

As we approach #GivingTuesdayNow, the Charitable Giving Coalition—a coalition of associations representing thousands of charitable and faith-based organizations across the country—thanks all Americans who have made charitable donations since the outset of the novel coronavirus pandemic. We also appreciate Congress’s inclusion of enhanced charitable giving incentives, including a temporary above-the-line universal deduction, in the recently enacted CARES Act.

As our organizations continue to provide vital services to families, workers, and communities affected by COVID-19, it is critical that Congress provide additional relief to donors and charities so they can continue to achieve their missions now and in the future. This includes further strengthening of charitable giving incentives so that Americans are encouraged to #givemore during these challenging times. Congress can do this by:

1) Expanding the temporary universal charitable deduction

- **Increase the \$300 cap:**
The existing cap is too low and, in many cases, may simply capture giving that donors had already planned. A higher cap will stimulate additional giving by encouraging middle-income donors to make larger donations to more charitable organizations.
- **Extend the deduction beyond 2020:**
To ensure charities receive relief throughout the crisis and recovery period, extend the temporary universal charitable deduction beyond 2020.

2) Enhancing other incentives to encourage giving

- **Allow new gifts to be deducted on 2019 returns:**
To ensure charities receive immediate relief, allow all taxpayers (itemizers and non-itemizers) making donations between March 13 (day of national emergency declaration) and July 15 to claim those gifts on their 2019 tax filing.
- **Extend and expand temporary suspension of AGI limitations:**
Further aid would be provided to charities by extending the ability of donors to deduct 100% of their cash gifts through 2021 and including gifts to donor-advised funds. This would make it easier for donors with such funds to make a single gift this year to the fund and support multiple charities out of that gift.
- **Increase charitable giving from middle-income seniors for recovery efforts by enacting the Legacy IRA Act:**
As an additional priority to consider, Congress should build on the existing IRA Charitable Rollover to support middle-income seniors who have a charitable intent but also need retirement income. The bipartisan Legacy IRA Act (H.R. 3832/S. 1257) would expand the IRA

Charitable Rollover to allow seniors starting at age 65 to make tax-free IRA rollovers to charities through life-income plans. This expansion to lower the age is even more needed as the CARES Act lessened the incentive for IRA Charitable Rollover gifts by including a one-year freeze on the mandate that IRA holders age 72 and older make a minimum annual withdrawal from their retirement accounts.

Again, we urge you to expand and strengthen these charitable giving incentives in future COVID-19 relief packages to help Americans #givemore. Thank you for your leadership and commitment to America's charitable community.

Sincerely,

Charitable Giving Coalition

Signatories (as of May 4, 2020):

Agudath Israel of America	Cincinnati Museum Center at Union Terminal
Alliance for Charitable Reform	CitiHope International Inc.
Alliance for Strong Families and Communities	Citygate Network
Alzheimer's Association	Coalition of State Museum Associations
American Alliance of Museums	Collective Liberty
American Association for State And Local History	College Art Association
American Cancer Society Cancer Action Network	Colorado Nonprofit Association
American Council on Education	Connecticut League of History Organizations
American Diabetes Association	Council for Advancement & Support of Education
American Heart Association	Council for Christian Colleges & Universities
American Institute for Conservation	Council of American Maritime Museums
American Leprosy Missions	Council on Foundations
American Red Cross	Dance/USA
ANA Nonprofit Federation	Disabled Children's Fund
Anti-Recidivism Coalition	ECFA (Evangelical Council for Financial
Arizona Grantmakers Forum	Accountability)
Arthritis Foundation	EveryLibrary Institute
Association of African American Museums	Faith & Giving Coalition
Association of Art Museum Directors	Fidelity Charitable
Association of Children's Museums	Futures Without Violence
Association of Fundraising Professionals	Garden-Raised Bounty (GRuB)
Association of Governing Boards of Universities and Colleges	General Conference of Seventh-day Adventists
Association of Midwest Museums	Georgia Association of Museums
Association of Public and Land-grant Universities	Girl Scouts of the USA
Association of Science and Technology Centers	Girls Inc.
Association of Science Museum Directors	Goodwill Industries International, Inc.
Avera Health	Historic Naval Ships Association
Bethany Christian Services	Home of the Innocents
Boys & Girls Clubs of America	Independent Sector
Burin Peninsula Health Care Foundation	Indianapolis Symphonic Choir
California Association of Museums	International Museum Theatre Alliance
Cathedral Choral Society	Jewish Federations of North America
Church Hill Activities & Tutoring (CHAT)	Langham Partnership
	League of American Orchestras

Leukemia & Lymphoma Society
Long Beach Gray Panthers
Maine Association of Nonprofits
March of Dimes
MasterVoices
Michigan Museums Association
Minnesota Association of Museums
Missouri Association for Museums and Archives
Mountain-Plains Museums Association
Museum Association of Arizona
Museum's Association of Montana
National Association for Interpretation
National Association of College and University
Business Officers
National Association of Independent Colleges
and Universities
National Association of Independent Schools
National MS Society
National Philanthropic Trust
New Jersey Association of Museums
North Carolina Museums Council
Ohio Museums Association
OPERA America

PA Museums
Performing Arts Alliance
Plant With Purpose
San Diego Zoo Global
San Francisco Gay Men's Chorus / National LGBTQ
Center Of The Arts
Sojourner Truth House, Gary IN
Southeastern Council of Foundations
Southeastern Museums Conference
Taft Museum of Art
Texas Association of Museums
The Henry Ford
The National Multiple Sclerosis Society
Theatre Communications Group
United Philanthropy Forum
United Way Worldwide
Virginia Association of Museums
Western Museums Association
World Hope International
World Vision US
YMCA of the USA
YWCA USA
Zimmerman Lehman