



October 15, 2024

The Honorable Jason Smith  
Chairman  
U.S. House Committee on Ways and Means  
1139 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Smith,

The Charitable Giving Coalition (CGC) appreciates the opportunity to provide comments to you and your colleagues as you prepare to consider tax reform legislation in 2025. Given charitable giving and the impact of the charitable deduction overlaps the jurisdiction of several of the tax teams you've assembled, the CGC is addressing our overall comments to you. Additionally, given the charitable tax deduction's century long history of bipartisan support, we are also sharing a copy of comments to your counterpart, Ranking Member Richard Neal.

**The CGC strongly urges Congress to increase charitable giving in the U.S. by permanently restoring a charitable deduction for non-itemizers in a final 2025 tax reform package.**

The doubling of the standard deduction, a policy designed to simplify tax filing for most Americans, has had the unintended consequence of leading to a permanent reduction in charitable giving by American households who no longer itemize. According to the American Enterprise Institute, the change in TCJA meant a reduction of \$252 billion in itemized charitable contributions between 2018 and 2021.<sup>i</sup>

Since 1917, when the tax deduction for charitable giving was first enacted to enable charities to survive during World War I, individuals in the United States have a unique history of being encouraged to support any qualified charity of their choice as long as they itemized their taxes. In our comments, we will discuss how the charitable deduction is good tax policy, the impact of the TCJA on charitable giving, how the temporary charitable deduction for non-itemizers enacted by Congress in 2020 and 2021 was effective in incentivizing new donations and donors, and the negative impact on giving since that temporary provision expired.

CGC asks Congress to support a proven solution as you consider tax reform and extending or modifying aspects of the TCJA. Permanently enacting the bipartisan Charitable Act (H.R. 3435/S. 566), legislation that would restore a charitable deduction for all American taxpayers, would build on the success of the 2020-2021 temporary charitable deduction for non-itemizers by

incentivizing generous Americans to give even more to charities of all types and sizes. And it would make access to a charitable-giving incentive more democratic, providing the same support for lower- and middle-income Americans to give more to charity that the tax code currently provides only to the more affluent.

Most importantly, the Charitable Act will incentivize all Americans, regardless of income, to give more to support local soup kitchens, homeless and domestic abuse shelters, disaster relief organizations, schools, cultural organizations, and religious congregations and ministries—among innumerable other crucial charities.

### **The Charitable Giving Coalition (CGC)**

Formed in 2009, the Charitable Giving Coalition is dedicated to preserving the charitable giving incentive that ensures that our nation’s charities receive the funds necessary to fulfill their essential philanthropic missions. The CGC represents the vast breadth and diversity of America’s charitable sector. This includes public charities and private and community foundations, faith communities and other faith-based charities, and the full spectrum of nonprofit organizations and the networks serving them.<sup>ii</sup> The coalition provides a unique and unified voice on Capitol Hill on issues affecting the charitable deduction.

The CGC raises awareness in and around Congress and the Administration of legislative proposals likely to strengthen or hamper charitable giving. The CGC helps ensure Congress is aware of new giving data and developments in the charitable sector, provides expert insights and analysis, and helps identify researchers and experts who can shed additional light on charitable giving and the nonprofit sector.

### **Charitable Organizations Are Vital to Communities and Nation**

Americans of all backgrounds currently lead and operate more than 1.7 million U.S. nonprofits.<sup>iii</sup> These organizations “provide a significant portion of the nation’s health care, higher education, environmental stewardship, human services, religious services, arts and culture, and other vital services essential to flourishing communities.”<sup>iv</sup> They offer members of their communities of all races, genders, ages, religions, incomes, and other circumstances vital goods and services that governments and the rest of the private sector do not or cannot provide.<sup>v</sup>

Charitable organizations contribute to our communities and nation as employers and economic producers. Illustrating this, nonprofits contributed 5.4 percent of U.S. GDP in Q3 of 2023<sup>vi</sup> and, according to the U.S. Bureau of Labor Statistics, employed 9.9 percent of the private U.S. workforce in 2022.<sup>vii</sup> The latter figure represents a total of 12.8 million American jobs.<sup>viii</sup> Often,

these are jobs in socioeconomically disadvantaged communities that otherwise would not exist— jobs that help members of such communities overcome poverty and other major life challenges.<sup>ix</sup>

In addition to the economic impact of the charitable sector, Hurricane Helene is a reminder that as large disasters like hurricanes, floods and wildfires are becoming more frequent and intense, the philanthropic and charitable sector are helping to provide food, shelter, relief supplies, emotional comfort, health services, financial assistance, and other support to help people in their time of greatest need. For disasters big and small, community volunteers provide comfort during what can be the worst days of people’s lives.

In response to steep declines in the number of U.S. donors and volunteers, The Generosity Commission, a nonpartisan, blue-ribbon panel of charitable sector leaders, spent 3+ years studying the key factors influencing giving and volunteerism behaviors. In its final report released in September 2024, the commission stated a “broad base of participation in giving and volunteering is itself a social good that should be pursued and promoted.” Further:

The more individuals who give and volunteer and the wider and more diverse the base of giving and volunteering, the greater and deeper will be [our nation’s] pluralism, so that American civil society will reflect a broad range of organizations, viewpoints, interests, and perspectives. Our communities are stronger, our cities, states, and country are stronger, when individuals harness their divergent interest, commitments, and beliefs ... toward their understanding of the public good.<sup>x</sup>

## **The Charitable Deduction is Good Tax Policy**

For more than a century, the charitable tax deduction has encouraged Americans to give more of their income to the public good, devoting it to their community’s needs rather than their own. An analysis by the Philanthropy Roundtable finds that for every \$1 increase in the tax benefit, charitable donations rise by a statistically significant \$1.30.<sup>xi</sup> These donations provide vital resources to charities serving those in need and supporting communities as a necessary partner with the public sector.

However, fewer Americans now have access to the charitable deduction than at any time in its history. Currently, taxpayers must itemize to deduct their charitable donations. The percentage of American taxpayers who itemize has fallen from an average of 30 percent in 2017 to an average of 7.5 percent in the years that followed.<sup>xii</sup>

## **Continued Decline in Donors and Impact of Doubling Standard Deduction**

As the most charitable nation in the world, generous Americans give billions of dollars to support the charitable sector every year. In 2023, Americans gave \$557 billion to charity.<sup>xiii</sup> However, there has been a troubling long-term decline in the number of Americans who give to charity.

According to Indiana University's Lilly Family School of Philanthropy, 49.6 percent or less than half, of American households, gave to charity in 2018. That is a dramatic decline from the 66.2 percent of households who donated to charity in 2000 and represents a loss of approximately one percentage point a year.<sup>xiv</sup>

This decline in the number of donors persists. Data from the Association of Fundraising Professionals' Fundraising Effectiveness Project (FEP) raises similar concerns. Between 2012 and 2023, FEP found that the total number of donors declined by 16 percent. Additionally, FEP found a 2.8 percent year over year decline in total dollars given in 2023. Further, the number of donors declined an additional 3.4 percent.<sup>xv</sup>

The doubling of the standard deduction, a policy designed to simplify tax filing for most Americans, has had the unintended consequence of leading to a permanent reduction in charitable giving by American households who no longer itemize. New research from the American Enterprise Institute (AEI) shows that total itemized charitable deductions would have been \$80 billion higher in 2021 if the share of adjusted gross income (AGI) remained at the average 2010-2017 levels.<sup>xvi</sup>

AEI also expressed concern that only the most affluent taxpayers who continue to itemize their deductions retain a tax incentive to give to charity. They found that the decline in itemized charitable giving as a share of income was much greater among the middle- and upper-middle-class than among those in the wealthiest tax brackets.<sup>xvii</sup>

In addition to AEI, researchers at Indiana University and the University of Notre Dame found that the doubling of the standard deduction led to a \$20 billion decline in charitable giving in 2018 and a \$16 billion permanent annual drop in charitable giving. They also found that most of the decrease in giving was to organizations whose primary focus is helping people in need of basic necessities.<sup>xviii</sup>

Fortunately, there is a proven policy solution that would allow taxpayers to deduct charitable donations while also enjoying the benefits of taking the standard deduction.

## **The Temporary Charitable Deduction for Non-itemizers Was Effective**

In 2020 and 2021, the CGC and its members successfully worked with Congress to enact a modest temporary charitable deduction for non-itemizers to help spur giving during the pandemic. The deduction was capped at \$300 for both individuals and joint filers in 2020. For joint filers, the cap was doubled for 2021 to \$600. The provision expired on December 31, 2021.

The temporary charitable deduction for non-itemizers helped increase giving, particularly through a significant increase in small gifts. In 2020, 42 million taxpayers used the temporary universal charitable deduction to give \$10.9 billion to charities. A quarter of Americans taking that \$300 deduction made less than \$30,000.<sup>xix</sup>

The FEP found an average 7.5 percent increase in individual gifts of \$300 in both 2020 and 2021 as compared to 2019 levels. FEP data also shows a 28 percent increase in gifts of exactly \$300 on December 31, 2020, a clear indication that the temporary deduction incentivized these donations.<sup>xx</sup>

Additionally, AEI found that the temporary charitable deduction for non-itemizers in 2020 and 2021 added 6 percent to total donations eligible for a deduction during that same period.<sup>xxi</sup>

Unfortunately, the expiration of the charitable deduction for non-itemizers had a negative impact on giving. FEP data also shows that while the number of small donations went up in 2020 and 2021 after Congress enacted a non-itemizer charitable deduction for those two years, the number of small-gift donors declined dramatically in 2022 after the temporary non-itemizer deduction was not renewed.<sup>xxii</sup> Specifically, the Q4 2023 FEP report noted from 2022 to 2023 there was a 2.8 percent drop in dollars, a 3.4 percent drop in donors, and a 2.5 percent decrease in donor retention. The report noted that donors contributing less than \$500 were responsible for 79.3 percent of the overall decrease in donors.<sup>xxiii</sup>

## **Charitable Giving Is Declining**

According to the most recent Giving USA data, overall charitable giving in 2023 declined by an inflation-adjusted 2.1 percent as compared with 2022. This 2023 decline is alarming for it is the second consecutive year charitable giving failed to keep pace with inflation. A year earlier, Giving USA reported that overall giving in 2022 had dropped year over year by an inflation-adjusted 10.5 percent.<sup>xxiv</sup>

Giving by individuals constitutes approximately two thirds of total giving. In 2023, it declined by 2.4 percent in inflation-adjusted dollars. This was the largest drop among GivingUSA's four categories of sources of giving.<sup>xxv</sup> Giving by individuals also suffered the greatest

inflation-adjusted drop among the same four categories in 2022, declining by an astonishing 13.4 percent.<sup>xxvi</sup>

These declines occurred even though, as compared with 2022, almost every economic indicator was stronger in 2023. U.S. gross domestic product (GDP) grew by 6.3 percent, the S&P 500 reached record highs, and the inflation rate declined significantly. Nevertheless, charitable giving failed even to keep pace with the lower inflation rate.

FEP data raises similar concerns. FEP found that while giving was up 4.1 percent in Q1 of 2024 compared to the same quarter in 2023, there was a 1.3 percent decline in the number of donors. The overall decline was led by decreases in donors contributing less than \$100.<sup>xxvii</sup>

This data reinforces growing concerns that lower- and middle-income individual donors are disappearing from the U.S. charitable landscape. These are the same everyday givers who have long provided the financial lifeblood to untold thousands of charities serving those in need.

## **A Proven Solution**

As the data from 2020 and 2021 help demonstrate, Congress can take a major step to strengthen giving and protect America's culture of generosity by including a charitable deduction for non-itemizers in its final 2025 tax reform package. Such a proposal will help incentivize all taxpayers—not merely the wealthy who are more likely to itemize—to become givers and incentivize and enable those who already donate to give more. It will also mean more dollars to charities providing vital services to families and communities.

The Charitable Giving Coalition strongly supports the bipartisan Charitable Act (H.R. 3435/S. 566), legislation that would restore a charitable deduction for all American taxpayers. The bill would allow non-itemizing taxpayers to deduct up to one third of the current standard deduction in charitable gifts annually. The Charitable Act would build on the success of the temporary charitable deduction for non-itemizers by incentivizing generous Americans to give even more to charities of all types and sizes. And it would make access to a charitable-giving incentive more democratic, providing the same support for lower- and middle-income Americans to give more to charity that the tax code currently provides only to the more affluent.

The Charitable Act has strong bipartisan support in both chambers of Congress. H.R. 3435 is sponsored by House Ways and Means Committee Members Blake Moore (R-UT), Danny Davis (D-IL), and Michelle Steel (R-CA) as well as Representative Chris Pappas (D-NH). The bill has a total of 64 official cosponsors equally divided between Republicans and Democrats. A total of 14 Ways and Means Committee Members are Charitable Act cosponsors.

The identical companion bill in the Senate is sponsored by Senators James Lankford (R-OK) and Chris Coons (D-DE). S. 566 has a broad list of 24 cosponsors, also split equally between Republicans and Democrats.

A wide cross-section of the charitable community supports the Charitable Act. For example, a highly diverse array of more than 1,000 charities from all 50 states and the District of Columbia has recently expressed support for the legislation.<sup>xxviii</sup> Further, the Generosity Commission made increasing the availability of the charitable deduction its primary policy recommendation for reversing the rapid decline in the number of American households participating in civil society by volunteering and giving.<sup>xxix</sup>

Congress has a tremendous opportunity to help boost giving, reverse the decline in donors, and support the charitable organizations that are the backbone of our communities. The CGC strongly encourages your Tax Team to recommend, and the Ways and Means Committee to support inclusion of a permanent charitable deduction for non-itemizers in the final 2025 tax reform package.

Thank you for this opportunity to share our comments and for your commitment to a strong and vibrant charitable sector. The CGC stands ready to assist the full Committee as you consider tax reform.

Sincerely,



Brian Flahaven  
Chair  
Charitable Giving Coalition

Cc: The Honorable Richard Neal, Ranking Member, House Committee on Ways and Means

On behalf of:

**National Organizations:**

AFP Foundation for Philanthropy	Arlington	Virginia
Agudath Israel of America	Washington	DC
Alzheimer's Research and Prevention Foundation	Tucson	Arizona

American Alliance of Museums	Arlington	Virginia
American Association of Christian Schools	Chattanooga	Tennessee
American Council on Education	Washington	DC
American Heart Association	Dallas	Texas
American Kidney Fund	Rockville	Maryland
American Lung Association	Chicago	Illinois
American Red Cross	Washington	DC
Americans for the Arts	Washington	DC
Association of Art Museum Directors	New York	New York
Association of Governing Boards of Universities and Colleges	Washington	DC
Asthma and Allergy Foundation of America	Arlington	Virginia
Big Table	Nashville	Tennessee
Breakthrough T1D, formerly JDRF	New York	New York
Center for Youth Ministry Training	Brentwood	Tennessee
Children's Advocacy Institute	San Diego	California
Children's Home Society of America	Chicago	Illinois
Christian Alliance for Orphans (CAFO)	MacLean	Virginia
Cincinnati Art Museum	Cincinnati	Ohio
Connecting Champions	Pittsburgh	Pennsylvania
Council for Advancement and Support of Education	Washington	DC
Council for Christian Colleges & Universities	Washington	DC
Council for Opportunity in Education (COE)	Washington	DC
Council on Foundations	Washington	DC
Cru, Inc.	Orlando	Florida
Disabled Children's Fund	Crofton	Maryland
Energy For Mission	Cedar Park	Texas
Evangelical Council for Financial Accountability	Winchester	Virginia
Faith & Giving	Washington	DC
FINDINGbalance	Franklin	Tennessee
GBS CIDP Foundation International	Conshohocken	Pennsylvania
Girls Inc.	New York	New York
Goodwill Industries International	Rockville	Maryland
Independent Sector	Washington	DC
League of American Orchestras	New York	New York
Lupus Foundation of America	Washington	DC
March of Dimes	Arlington	Virginia
Men's Health Network	Washington	DC
Mental Health Initiative	Nashville	Tennessee
Metal Museum	Memphis	Tennessee
Nana's Books Foundation	Knoxville	Tennessee
National Alliance on Mental Illness (NAMI)	Arlington	Virginia
National Association of Charitable Gift Planners	Indianapolis	Indiana
National Association of College and University Business Officers	Washington	DC
National Association of Evangelicals	Washington	DC



National Association of Independent Schools	Washington	DC
National Ataxia Foundation	Minneapolis	Minnesota
National Bleeding Disorders Foundation	New York City	New York
National Council of Nonprofits	Washington	DC
National Eczema Association	Novato	California
National Health Council	Washington	DC
National Hispanic Cultural Center Foundation	Albuquerque	New Mexico
National Multiple Sclerosis Society	Washington	DC
National Patient Advocate Foundation	Washington	DC
National Philanthropic Trust	Jenkintown	Pennsylvania
Nonprofit Finance Fund	New York	New York
OPERA America	New York City	New York
Operation Broken Silence	Memphis	Tennessee
PEAK Grantmaking	Washington	DC
Peer Power Foundation	Memphis	Tennessee
Society of St. Vincent de Paul USA	Maryland Heights	Missouri
Strength for Service	Nashville	Tennessee
Susan G. Komen	Dallas	Texas
Team Rubicon	Los Angeles	California
The Big Table	Spokane	Washington
The Institute for Human Services	Columbus	Ohio
The Leukemia & Lymphoma Society	Rye Brook	New York
The Nonprofit Alliance	Washington	DC
The Planned Giving Initiative	Winnetka	Illinois
The Pontifical Mission Societies U.S.	New York	New York
The Shalom Foundation	Franklin	Tennessee
Theatre Communications Group	New York	New York
United Philanthropy Forum	Washington	DC
United Way Worldwide	Alexandria	Virginia
YMCA of the USA	Chicago	Illinois

**State and Local Organizations:**

AFP Western Maryland Chapter	Frederick	Maryland
Alpha and Omega Outreach, Inc.	Chattanooga	Tennessee
Alpha Omega Veterans Services, Inc.	Memphis	Tennessee
American Museum of Science and Energy Foundation	Oak Ridge	Tennessee
Apra Maryland	Baltimore	Maryland
Artrain	Ann Arbor	Michigan
Arts North Carolina	Raleigh	North Carolina
Assemble	Pittsburgh	Pennsylvania
Associated Churches of Fort Wayne and Allen County	Fort Wayne	Indiana
Association of Fundraising Professionals (AFP) Maryland Chapter	Baltimore	Maryland
Awaken Pittsburgh	Pittsburgh	Pennsylvania
AZ Impact for Good	Phoenix	Arizona

Barry Community Foundation	Hastings	Michigan
Bergen Volunteer Medical Initiative	Hackensack	New Jersey
Bitterroot Performing Arts Council	Hamilton	Montana
Book'em	Nashville	Tennessee
BookSpring	Austin	Texas
Boys & Girls Clubs of the Cumberland Plateau	Oneida	Tennessee
BrickWays	Traverse City	Michigan
Bridge Refugee Services	Knoxville	Tennessee
Burke County United Way	Morganton	North Carolina
CalNonprofits	San Francisco	California
Camp in the Community, Inc.	Maryville, TN	Tennessee
CASA of the Tennessee Heartland	Oak Ridge	Tennessee
Catherine McAuley Center	Cedar Rapids	Iowa
Charlott Wine & Food Weekend, Inc.	Charlotte	North Carolina
Chattanooga Technology Council, Inc.	Chattanooga	Tennessee
Cinematique of Daytona	Daytona Beach	Florida
Circuit Playhouse, Inc.	Memphis	Tennessee
Cleveland Museum of Natural History	Cleveland	Ohio
College Bound Opportunities	Riverwoods	Illinois
Colorado Nonprofit Association	Denver	Colorado
Community Foundation of Middle Tennessee	Nashville	Tennessee
Community Foundation of Sarasota County (FL)	Sarasota	Florida
Community Foundation of the North State	Redding	California
Community Shares of Colorado	Denver	Colorado
Compass Affordable Housing, Inc.	Tucson	Arizona
Create Appalachia	Kingsport	Tennessee
Creative Compassion, Inc.	Crossville	Tennessee
Creative Washtenaw	Ann Arbor	Michigan
Crown Point Country Historical Society	Corbett	Oregon
CT Community Nonprofit Alliance	Rocky Hill	Connecticut
DANA, the Delaware Alliance for Nonprofit Advancement	Wilmington	Delaware
DC Youth Orchestra Program	Washington	DC
Delaware County (PA) Victim Assistance Center	Media	Pennsylvania
Democracy North Carolina	Morrisville	North Carolina
Des Moines Area Religious Council (DMARC)	Des Moines	Iowa
Domestic Violence Program, Inc.	Murfreesboro	Tennessee
Down Syndrome Association of Middle TN	Hermitage	Tennessee
Dragonfly	Memphis	Tennessee
Dress for Success Memphis	Memphis	Tennessee
Elder Network	Rochester	Minnesota
Engage Winona	Winona	Minnesota
Epilepsy Foundation of Southeast Tennessee	Chattanooga	Tennessee
Fahma Humanitarian Organization International Inc.	Mckinney	Texas
Family and Children's Center	La Crosse	Wisconsin

FirstSpark Inc	Newport News	Virginia
Forefront (IL)	Chicago	Illinois
Fostering Wishes Foundation	Dover	Delaware
Gillette College Foundation	Gillette	Wyoming
Girls on the Run Rhode Island	Providence	Rhode Island
HALOS (South Carolina)	Charleston	South Carolina
HandsOn Northwest North Carolina	Winston-Salem	North Carolina
Hard Bargain Association	Franklin	Tennessee
Harris Homeownership Foundation	Memphis	Tennessee
Hawai'i Alliance of Nonprofit Organizations (HANO)	Honolulu	Hawaii
Henry's Fork Foundation	Ashton	Idaho
Heritage Square Foundation	Phoenix	Arizona
Idaho Nonprofit Center	Boise	Idaho
Imago Dei Middle School	Tucson	Arizona
Insight Counseling Centers	Nashville	Tennessee
International Folkloric Society Planning Council	Murfreesboro	Tennessee
Iowa Nonprofit Alliance	Cedar Falls	Iowa
Jail And Outreach Ministry	Pontiac	Michigan
Johnathan Cares	Norfolk	Virginia
Kalamazoo Loaves & Fishes	Kalamazoo	Michigan
Karis Community Health	Cleveland	Tennessee
Kentucky Coalition for Animal Protection	Lexington	Kentucky
Kentucky Link Coalition	Metro Louisville	Kentucky
Kentucky Nonprofit Network	Lexington	Kentucky
KickStand Community Bicycle Shop	Knoxville	Tennessee
Kindness for Kids	Nashville	Tennessee
Kingdom Partners	Chattanooga	Tennessee
Knoxville Opera	Knoxville	Tennessee
Ku'ikahi Mediation Center	Hilo	Hawaii
Life Experiences, Inc.	Cary	North Carolina
Luther Burbank Center for the Arts	Santa Rosa	California
Lutheran Planned Generosity of SD	Sioux Falls	South Dakota
Maine Association of Nonprofits	Portland	Maine
Makiing A Difference Now (MADN)	Lexington	Kentucky
Maryland Association of Resources for Families & Youth (MARFY)	Baltimore	Maryland
Maryland Latinos Unidos (MLU)	Baltimore	Maryland
Maryland Nonprofits	Baltimore	Maryland
Memphis Leadership Foundation	Memphis	Tennessee
Memphis Library Foundation	Memphis	Tennessee
Menninger Clinic	Houston	Texas
Mental Health America of Kentucky Inc	Lexington	Kentucky
Mental Health Matters	Boston	Massachusetts
Michigan Nonprofit Association	Lansing	Michigan
Minnesota Council on Foundations	Minneapolis	Minnesota

Missouri Connections for Health	Columbia	Missouri
Morrison County Historical Society	Little Falls	Minnesota
MOXIE Theatre	San Diego	California
Museum Association of Arizona	Phoenix	Arizona
Museums Alaska	Anchorage	Alaska
Nevada Outdoor School	Winnemucca	Nevada
Never Alone Recovery	Knoxville	Tennessee
New Hampshire Center for Nonprofits	Concord	New Hampshire
New Jersey Center for Nonprofits	Mercerville	New Jersey
New Mexico Adult Education Association	Albuquerque	New Mexico
New Pathways for Youth	Phoenix	Arizona
New Jersey Youth Development Foundation	Kenilworth	New Jersey
New York Council of Nonprofits, Inc.	Albany	New York
NewWest Community Capital	Boise	Idaho
Nj Association of Mental Health Agencies, Inc.	Mercerville	New Jersey
Nonprofit Association of Oregon	Portland	Oregon
Nonprofit Enterprise at Work (NEW)	Ann Arbor	Michigan
Nonprofit New York	New York	New York
North Carolina Center for Nonprofits	Raleigh	North Carolina
NY Funders Alliance	Syracuse	New York
Oklahoma Center for Nonprofit	Oklahoma City	Oklahoma
Open Field	Pittsburgh	Pennsylvania
Operation Xcel	Greensboro	North Carolina
Pacific Southwest Railway Museum Association	La Mesa	California
Palouse Land Trust	Moscow	Idaho
Parks Alliance of Louisville	Louisville	Kentucky
Philly House	Philadelphia	Pennsylvania
Pierce Center for Arts & Technology DBA Arivva	Tacoma	Washington
Playback Memphis	Memphis	Tennessee
Plowshares Theatre Company	Detroit	Michigan
Porter-Leath	Memphis	Tennessee
Prevent Child Abuse Kentucky	Lexington	Kentucky
Psychoanalytic Cetner of the Carolinas	Chapel Hill	North Carolina
Rest Stop Ministries, Inc.	Hermitage	Tennessee
Revive the Roots	Smithfield	Rhode Island
Rising Together Foundation	Germantown	Tennessee
Rochelle Stevens Foundation-Achieving Dreams	Collierville	Tennessee
Sojourner Center	Phoenix	Arizona
STARS (Students Tackling Autism-Related Syndromes), Inc.	Memphis	Tennessee
Susannah's House	Knoxville	Tennessee
TEMPOart	Portland	Maine
Tennessee Genealogical Society	Germantown	Tennessee
Tennessee Nonprofit Network	Memphis	Tennessee
Tennessee Shakespeare Company	Memphis	Tennessee

TennGreen Land Conservancy	Nashville, TN	Tennessee
The Arc San Francisco	San Francisco	California
The Braid Foundation	Memphis	Tennessee
The Community Plug	Memphis	Tennessee
The Doc Shop	Memphis	Tennessee
The Front Door Agency	Nashua	New Hampshire
The Healing Trust	Nashville	Tennessee
The Hearth Foundation	Tucson	Arizona
The Honeywell Foundation, Inc.	Wabash	Indiana
The Nashville Food Project	Nashville	Tennessee
The Potters Hands Ministries	Middle Tennessee	Tennessee
The Restoration House	Knoxville	Tennessee
The SAFE Alliance	Austin	Texas
The South Side Jazz Coalition	Chicago	Illinois
Theater Works	Peoria	Arizona
Tivoli Theatre Foundation	Chattanooga	Tennessee
Tommy's Cats	Holmdel	New Jersey
United Way of Greater Knoxville	Knoxville	Tennessee
United Way of Northwest Vermont/Common Good Vermont	South Burlington	Vermont
United Way of West Tennessee	Jackson	Tennessee
University of Houston-Victoria	Victoria	Texas
Urban Green Lab	Nashville	Tennessee
Verner Center for Early Learning	Asheville	North Carolina
Virginia Museum of Natural History Foundation	Martinsville	Virginia
Volunteer Odyssey	Memphis	Tennessee
Willow Oak Center for Arts and Learning	Springfield	Tennessee
Winona Community Foundation	Winona	Minnesota
Wolf PAWS Inc.	Dandridge	Tennessee
Wood Library	Canandaigua	New York
YMCA of Greater Omaha	Omaha	Nebraska
You have the power	Nashville	Tennessee
YWCA Delaware, Inc.	Wilmington	Delaware

**International Organizations**

Christian Connections for International Health	Alexandria	Virginia
Compassion International	Colorado Springs	Colorado

**Individuals**

Johnine Hays	Johnson	Iowa
Katyana Dandridge	Memphis	Tennessee
Lori S Humber	Memphis	Tennessee
Spencer Beckman	Memphis	Tennessee

**For-Profit Companies**

Calloway & Company	Washington	DC
DM Pros	New York	New York
Fablanthropy, LLC	St. Louis	Missouri
Family & Children's Service	Nashville	Tennessee
GivingThree	Richmond	Kentucky
iCLAT Solutions, LLC	Ormond Beach	Florida
IMPACT Philanthropy Partners	Charlottesville	Virginia
J. M. Greenfield & Associates	Lacey	Washington
m3 Development	Manorville	New York
National Alliance on Mental Illness (NAMI)	Arlington	Virginia
OnFire Nonprofit Consulting	Forest City	North Carolina
Owners Choice Benefits	Ormond Beach	Florida
Planned Giving Interactive	Gainesville	Florida
Saltzberg Consulting	Baltimore	Maryland

<sup>i</sup> Howard Husock & Edmund J. McMahon, How the 2017 Tax Law Made Itemized Charitable Giving a Luxury Good, American Enterprise Institute (AEI), July 23, 2024, at 2, <https://www.aei.org/wp-content/uploads/2024/07/How-the-2017-Tax-Law-Made-Itemized-Charitable-Giving-a-Luxury-Good.pdf> [hereinafter AEI Report].

<sup>ii</sup> See <https://charitablegivingcoalition.org/members/>. Among many others, Charitable Giving Coalition members include the American Council on Education, American Institute for Cancer Research, Association of Fundraising Professionals, Catholic Charities USA, Council on Foundations, Independent Sector, Jewish Federations of North America, Salvation Army, United Philanthropy Forum, and United Way Worldwide.

<sup>iii</sup> Everyday Actions, Extraordinary Potential: The Power of Giving and Volunteering, The Generosity Commission, Sep. 2024, at 24, [https://www.thegenerositycommission.org/wp-content/uploads/2024/09/DIGITAL\\_TGC\\_FullReport\\_090324\\_NEW.pdf](https://www.thegenerositycommission.org/wp-content/uploads/2024/09/DIGITAL_TGC_FullReport_090324_NEW.pdf) [hereinafter Generosity Commission Report].

<sup>iv</sup> Health of the U.S. Nonprofit Sector: Annual Review, Independent Sector, Nov. 2023, table of contents page, <https://independentsector.org/wp-content/uploads/2023/11/2023-Health-of-the-U.S.-Nonprofit-Sector-Annual-Review.pdf>.

<sup>v</sup> Generosity Commission Report at 11.

<sup>vi</sup> Health of the U.S. Nonprofit Sector: A Quarterly Review, Independent Sector, Jan. 2024, fig. 2 at 1, [https://independentsector.org/wp-content/uploads/2024/01/Health-of-the-US-Nonprofit-Sector\\_Quarterly-Review\\_Jan-2024.pdf](https://independentsector.org/wp-content/uploads/2024/01/Health-of-the-US-Nonprofit-Sector_Quarterly-Review_Jan-2024.pdf).

<sup>vii</sup> “Highlights of the 2018-2022 data on the nonprofit sector,” Nonprofit Sector Research Division, Business Employment Dynamics, U.S. Bureau of Labor Statistics, <https://www.bls.gov/bdm/nonprofits/nonprofits.htm>.

<sup>viii</sup> *Id.*

<sup>ix</sup> Health of the U.S. Nonprofit Sector: Annual Review, Nov. 2023, fig. 11 at 6.

<sup>x</sup> Generosity Commission Report at 22.

<sup>xi</sup> [How Tax Policy Affects Charitable Giving \(philanthropyroundtable.org\)](https://philanthropyroundtable.org/).

<sup>xii</sup> AEI Report at 1-2.

<sup>xiii</sup> <https://philanthropy.indianapolis.iu.edu/news-events/news/news/2024/giving-usa-us-charitable-giving-totaled-557.16-billion-in-2023.html>.

<sup>xiv</sup> <https://scholarworks.indianapolis.iu.edu/server/api/core/bitstreams/f5f188c8-285e-4ddd-ab10-6da930d82c6f/content>

<sup>xv</sup> Year-End Challenges in Q4 2023 as Fundraising Metrics Decline, Association of Fundraising Professionals, Apr. 7, 2024, <https://afpglobal.org/news/year-end-challenges-q4-2023-fundraising-metrics-decline>.

<sup>xvi</sup> AEI Report at 2.

- 
- xvii *Id.*
- xviii [https://www.nber.org/system/files/working\\_papers/w32737/w32737.pdf](https://www.nber.org/system/files/working_papers/w32737/w32737.pdf).
- xix <https://www.irs.gov/pub/irs-soi/soi-a-inpr-id2201.pdf>.
- xx <https://afpglobal.org/fundraising-effectiveness-project-giving-increases-significantly-2020-even-donor-retention-rates>.
- xxi AEI Report at 5.
- xxii <https://afpglobal.org/sites/default/files/attachments/generic/FEP%20Q4%202022%20Final.pdf>.
- xxiii <https://afpglobal.org/news/year-end-challenges-q4-2023-fundraising-metrics-decline#:~:text=FEP%20Q4%202023%20Report%20Key,trend%20that%20began%20in%202021>.
- xxiv U.S. charitable giving totaled \$557.16 billion in 2023: Giving reached a high in current dollars but did not outpace inflation, GivingUSA, June 25, 2024, <https://givingusa.org/giving-usa-u-s-charitable-giving-totaled-557-16-billion-in-2023/>.
- xxv *Id.*
- xxvi [https://philanthropy.indianapolis.iu.edu/news-events/news/\\_news/2023/giving-usa-total-us-charitable-giving-declined-in-2022-to-49933-billion-following-two-years-of-record-generosity.html](https://philanthropy.indianapolis.iu.edu/news-events/news/_news/2023/giving-usa-total-us-charitable-giving-declined-in-2022-to-49933-billion-following-two-years-of-record-generosity.html).
- xxvii <https://acrobat.adobe.com/id/urn:aaid:sc:AP:cb49ffde-0980-403b-9237-702b44331c9e>.
- xxviii <https://charitablegivingcoalition.org/wp-content/uploads/2023/11/CGC-Giving-Tuesday-Letter-in-Support-of-Charitable-Act-.pdf>.
- xxix Generosity Commission Report at 67, 87-88.