Additional quotes of support for the Charitable Act:

"American Endowment Foundation (AEF) is mission-motivated to expand philanthropy, and many current and potential donors are seeking new ways to connect with their communities and give back. However, today's tax code excludes nonitemizers from deducting their charitable contributions, limiting their ability to give. The Charitable Act would level the playing field, offering all donors—regardless of whether they itemize—more opportunities to support their communities. We are proud to support this important legislation and look forward to collaborating with Congress to enact policies that expand philanthropy for everyone," said Ron Ransom, Chief Executive Officer, American Endowment Foundation.

"The Charitable Act represents an opportunity to continue to strengthen the philanthropic ecosystem with tax incentives that will reverse a downward trend in levels of charitable giving. Philanthropy Southwest, its members and the charitable sector continue to confront unprecedented needs. By recognizing tax code should support giving at all levels and from all Americans, and encouraging more Americans to support nonprofit organizations, this legislation has the potential to create meaningful, lasting impact across our most critical social challenges," said Tony J. Fundaro, President & CEO, Philanthropy Southwest.

"The generosity of ordinary citizens reflects America at her best and provides immense public good. It fuels vital projects and services, from aid to the needy, to education for the young, to parks, museums, and civic life, and so much more. Citizen-giving also nurtures strong, healthy accountability for nonprofits, insisting that they prove their worth in order to earn the support of their neighbors. Finally, as many studies now confirm, generosity benefits givers, too -- measurably boosting happiness, connectedness, and overall well-being. The Charitable Act will significantly advance all of these benefits and more," said Jedd Medefind, President, Christian Alliance for Orphans (CAFO).

"Churches, faith-based organizations, and other non-profit institutions that depend on charitable giving are the backbone of a healthy civil society, contributing to our communities and serving those in need. Southern Baptists have long understood this principle. Therefore, the ERLC fully supports Sen. Lankford's reintroduction of the Charitable Act that would extend the Charitable Deduction to 100% of taxpayers. This legislation deserves broad support and quick passage," said ERLC's President, Brent Leatherwood.

"Charitable giving supports lifesaving work, provides essential services, and strengthens our communities. The past few years have offered incontrovertible proof that tax incentives impact giving: when everyday Americans had access to the charitable deduction, they gave more generously. Fortunately, Congress has a rare opportunity to strengthen the work of charitable organizations and the fabric of our nation by passing the Charitable Act this year," said Independent Sector President and CEO Dr. Akilah Watkins.

"United Philanthropy Forum commends these Congressional champions for their steadfast support of America's charitable sector and the vital services these organizations provide to communities nationwide," said Deborah Aubert Thomas, President & CEO of United Philanthropy Forum. "The Forum maintains that implementing a non-itemizer deduction would modernize giving incentives, strengthen our nation's philanthropic foundation, and empower donors across all tax brackets to increase their charitable investments. This approach would be particularly impactful in engaging younger generations in meaningful charitable giving that strengthens their communities," said Deborah Aubert Thomas, President and CEO, United Philanthropy Forum.

"We applaud the reintroduction of this important legislation that would provide all taxpayers with access to the charitable deduction for their generosity," said Michael Kenyon, President & CEO of the

National Association of Charitable Gift Planners. "As gift planners, we know that once a donor starts to support a cause or organization, they are much more likely to continue giving in the future, no matter the size of their initial contribution. Restoring a non-itemizer charitable would encourage all taxpayers, irrespective of income level, to give, instilling a habit of philanthropy that will drive more dollars to charity for years to come from a new generation of givers."

"The Charitable Act isn't just about tax policy – it's about democratizing generosity and unleashing the full potential of American philanthropy. When teachers, nurses, and other everyday heroes can't receive the same tax benefits for their charitable giving as wealthy donors, we're reinforcing inequality in our giving ecosystem. We cannot afford to discourage giving from hardworking Americans. The Charitable Act would empower all donors, regardless of tax filing status, to make a bigger impact and strengthen the vital services that our communities desperately need," said Shannon McCracken, CEO The Nonprofit Alliance.

"The Association of Art Museum Directors thanks Sens. Lankford and Coons for their leadership on the Charitable Act. Donations make possible free and reduced admissions, educational programs, and a host of community services. We look forward to a resurgence of giving upon passage of their bill, just as gifts increased following the temporary enactment of a deduction for non-itemizers in 2020-21," said Christine Anagnos, Executive Director of the Association of Art Museum Directors.

"The charitable deduction sends a powerful message that America wants to honor and encourage openhanded generosity," said ECFA President & CEO Michael Martin. "The Charitable Act wisely democratizes this proven incentive and supports habits of giving for all taxpayers regardless of whether they itemize on their tax forms or not."

"According to Q3 2024 data compiled by AFP's **Fundraising Effectiveness Project**, the number of small gift donors (gifts under \$100) saw a steep decline of -12.4%; this is a continued decline in the last two years since the charitable deduction for non-itemizers was not renewed.," **said Mike Geiger, President and CEO of the Association of Fundraising Professionals**. "On behalf of our more than 26,000 fundraising professional members that raise more than \$100 billion annually for charities, we are grateful for our Congressional champions reintroducing the bipartisan Charitable Act as this giving incentive will support nonprofits in their communities who rely on these funds to provide much needed services."

"We are grateful for the leadership of Senators Lankford and Coons in reintroducing the bipartisan Charitable Act, legislation that will ensure that all American taxpayers, regardless of income, are encouraged 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. We know from experience that a charitable deduction for non-itemizers will generate additional giving. In 2020 and 2021, the CGC and its members successfully worked with Congress to enact a modest temporary charitable deduction for non-itemizers that led to increased 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, with a quarter of the Americans taking that \$300 deduction made less than \$30,000. We look forward to working with Sens. Lankford, Coons and their colleagues to ensure that this important proposal is included in tax reform legislation," said Brian Flahaven, Chair, Charitable Giving Coalition.

"Donors invest in schools, colleges, and universities because of the essential role they play in transforming lives and society. By restoring a charitable deduction for non-itemizers, the bipartisan Charitable Act will encourage more Americans to make donations aimed at funding scholarships, educating and preparing students, supporting ground-breaking research, and strengthening academic programs. We applaud and thank Senators James Lankford (R-OK) and Chris Coons (D-DE) for re-

introducing the Charitable Act and look forward to advocating for its speedy enactment," said Sue Cunningham, President and CEO, Council for Advancement and Support of Education.

"Small donations are crucial to the nonprofit arts and culture sector, which generated \$151.7 billion in economic activity, supported 2.6 million jobs, created \$29.1 billion in tax revenue, and provided residents \$101 billion in personal income in 2022. Those who do not itemize on their taxes are a crucial part of this sector," said Suzy Delvalle, co-CEO of Americans for the Arts.

"When we support the arts through small donations, we invest in both economic and community well-being, particularly in rural areas. We thank Senator Lankford and Senator Coons for their leadership on this important issue," said Jamie Bennett, co-CEO of Americans for the Arts.

"Charitable organizations work tirelessly to improve and enrich communities nationwide. The bipartisan Charitable Act would support the life-changing work of our nation's charities by encouraging middle- and lower-income taxpayers to contribute to nonprofits making an impact across the country. The American Heart Association thanks the congressional champions reintroducing the Charitable Act and looks forward to working with these lawmakers to pass this bill," said Mark Schoeberl, Executive Vice President of Advocacy, American Heart Association.

"Charitable giving is for everyone, and everyone who donates should have the same opportunity to receive a tax deduction. The Charitable Act expands access to these incentives, ensuring that all Americans—whether they itemize deductions or not—can benefit from a tax break on their contributions. This legislation empowers more people to support the vital work of nonprofits in their communities," said Heather Iliff, President & CEO of Maryland Nonprofits.