

Congress of the United States
Washington, DC 20515

May 23, 2018

Support the Charitable Giving Tax Deduction Act

Dear Colleague:

Individuals and families in the United States have long been generous patrons of charitable causes, which has continually enhanced the ability of non-profit and philanthropic groups to better assist communities in need.

In order to support charitable organizations and continue incentivizing taxpayers to give to the causes they care about, I have worked with Congressman Henry Cuellar to introduce the Charitable Giving Tax Deduction Act (HR 5771).

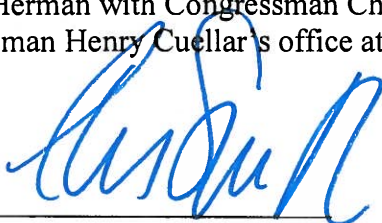
Our legislation would allow taxpayers to write off charitable contributions on their taxes whether or not they choose to itemize their deductions, thereby enabling taxpayers to take the higher standard deduction and also incentivizing support for charities. The bill establishes charitable deductions as "above-the-line," and does not cap the amount one could give, although the Adjusted Gross Income (AGI) limits of sixty percent under the new tax law continue to apply.

Under the previous tax code, approximately 30 percent of filers itemized their deductions, including the charitable deduction. However, the new tax law (now PL 115-97) doubled the standard deduction, which is expected to reduce the number of filers who itemize their taxes and therefore utilize the charitable deduction.

It has been reported that, unfortunately, doubling the standard deduction in the new tax law is likely to have an unintended impact on charitable giving.

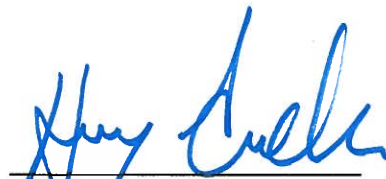
Supporting organizations of the Charitable Giving Tax Deduction Act include Agudath Israel of America, Alliance for Charitable Reform, American Alliance of Museums, American Heart Association, Animal Welfare Institute, Association of Art Museum Directors, Charitable Giving Coalition, Council for Advancement and Support of Education (CASE), Council on Foundations, Count Basie Center of the Arts, Humane Society, Independent Sector, Littoral Society, Multiple Sclerosis Association of America, NJ Catholic Conference, NJ YMCA State Alliance, Orthodox Union, Southeastern Council of Foundations, and United Way.

By enabling those taking the standard deduction to also claim the charitable deduction, uncapped, this bill would help generate revenue for charities and philanthropic organizations, and it enjoys bipartisan support. We hope that you will join us in cosponsoring. For details, please call Monica Herman with Congressman Chris Smith's office at (202) 225-3765 or Zack Linick with Congressman Henry Cuellar's office at (202) 225-1640.



Christopher H. Smith
Member of Congress

Sincerely,



Henry Cuellar
Member of Congress