

**Congress of the United States**  
**Washington, DC 20515**

The Honorable Mitch McConnell  
Senate Majority Leader  
S-230, The Capitol  
Washington, D.C. 20510

The Honorable Nancy Pelosi  
Speaker of the House  
H-232, The Capitol  
Washington, D.C. 20515

The Honorable Chuck Schumer  
Senate Minority Leader  
S-221, The Capitol  
Washington, D.C. 20515

The Honorable Kevin McCarthy  
House Minority Leader  
H-204, The Capitol  
Washington, D.C. 20510

Dear Leader McConnell and Speaker Pelosi,

We write to urge you to include an expanded universal charitable giving deduction for tax year 2021 in any COVID-19 relief package, as a means to aid non-profit organizations that have always been, and will continue to be, at the forefront of assistance in any disaster.

Non-profits organizations are the backbone of our communities—operating food banks, shelters, domestic violence services, houses of worship, early care and education centers, after-school facilities, just to name a few, that are called on to feed, house, and care for those whose lives have been disrupted by closures, job loss, and sickness caused by COVID-19.

While we appreciate the inclusion of a charitable giving incentive in the *CARES Act* (P.L. 116-136), we strongly believe the \$300 cap on “above the line” charitable deductions should be lifted, as well as extended to tax year 2021. Rebuilding our economy will assuredly continue into 2021 and an expanded deduction in the next anticipated COVID-19 relief package would incentivize all Americans to give more, and will help greatly in generating additional resources and immediate support for non-profits and charities across our country.

Non-profit organizations in the U.S. account for 10 percent of GDP and employ approximately 12 million workers. Encouraging Americans to donate during this difficult time is crucial. Prior to the COVID-19 crisis, U.S. Treasury data showed that charitable giving declined by \$3.4 billion in tax year 2018. Congress should incentive all Americans—no matter if they itemize—to give so that charitable and non-profit organizations receive immediate assistance in funding their vital missions and supporting their employees during this pandemic.

Thank you for your full and fair consideration of expanding and extending the *CARES Act*’s charitable deduction in COVID-19 relief legislation, so all Americans may have greater flexibility to give back and contribute to reopening and growing our economy.

Sincerely,



Christopher H. Smith  
Member of Congress



Doug Lamborn  
Member of Congress



Henry Cuellar  
Member of Congress

Rick W. Allen  
Member of Congress

Joyce Beatty  
Member of Congress

Sanford D. Bishop, Jr.  
Member of Congress

Tom Emmer  
Member of Congress

Brian Fitzpatrick  
Member of Congress

Bill Flores  
Member of Congress

Jaime Herrera Beutler  
Member of Congress

John Katko  
Member of Congress

Derek Kilmer  
Member of Congress

Pete Olson  
Member of Congress

W. Gregory Steube  
Member of Congress

William Timmons  
Member of Congress

Randy Weber  
Member of Congress