



C O N G R E S S M A N  
**MARK WALKER**

**THE UNIVERSAL CHARITABLE GIVING ACT (H.R. 3988)**

SUBJECT: SUPPORT CHARITABLE GIVING, COSPONSOR THE UNIVERSAL  
CHARITABLE GIVING ACT OF 2017 (H.R. 3988)

Dear Colleague:

Join me in supporting charitable giving by cosponsoring the *Universal Charitable Giving Act of 2017* (H.R. 3988). This bill establishes a universal charitable deduction for individuals and married couples who do not itemize, in addition to the standard deduction. This would be an above-the-line deduction up to one-third of the new standard deduction – about \$4,000 for individuals and \$8,000 for married couples.

Charitable giving is one of the largest individual income tax provisions, estimated at \$56.9 billion in FY2017. Roughly 71% of tax expenditures for charitable giving in FY2017 will be claimed by taxpayers in the \$200,000 and above income class. My bill incentivizes charitable giving for low- and middle-income taxpayers.

The bill also protects giving for marginal itemizers, those who will be affected by the increased standard deduction. The *Universal Charitable Giving Act* will allow all taxpayers to deduct charitable giving, regardless of itemizing status.

As the benefits of the *Tax Cuts and Jobs Act* continue to materialize, we must continue the conversation related to charitable giving. We should be mindful of charitable organizations and ensure we do not create unintended consequences for charitable giving.

If you would like to co-sponsor this bill or require more information, please contact Rusty Mau ([Rusty.Mau@mail.house.gov](mailto:Rusty.Mau@mail.house.gov)) with Congressman Mark Walker at 5-3065, or visit [walker.house.gov/charity](http://walker.house.gov/charity).

Sincerely,

Mark Walker (NC-06)  
Member of Congress