Philanthropy West Virginia believes that implementing the *Universal Charitable Deduction* will continue to encourage all West Virginians/Americans to direct their hard-earned money to their own local charities by their choosing. Making the deduction available to all of West Virginia’s taxpayers will help strengthen a culture of giving and incentivize younger taxpayers to make charitable investments in West Virginia’s communities.

Philanthropy WV encourages our members to reach out to our U.S. Senate delegation and U.S. House member to share your concerns and advocate for the Universal Charitable Deduction to make sure all West Virginians can give to their charity of choice to create stronger communities. You can reach our U.S. Senators at:

- **U.S. Senator Shelley Moore Capito's Office** by calling her Washington, DC Office at 202-224-6472 or her Charleston office at 304-347-5372.
- **U.S. Senator Joe Manchin's Office** by calling his Washington, DC Office at 202-224-3954 or her Charleston office at 304-342-5855, and email at [https://www.manchin.senate.gov/contact-joe](https://www.manchin.senate.gov/contact-joe)

*(Private foundations: Please refer to this COF statement on the self-defense exception allowing lobbying for the universal charitable deduction but note that you can’t encourage your grantees or others to do so.)*

**Key Messages on Universal Charitable Deduction**

- A new analysis by the Joint Committee on Taxation shows that the House tax reform would lead to a drop of $100 billion in charitable gifts that taxpayers deduct in a single year.
- For West Virginia, middle and low income individuals and families contribute 65% of overall itemized charitable giving and eliminating the charitable deduction would result in a decline of upwards of $100s of millions in charitable donations to *VITAL* organizations, causes, and community groups that improve the quality of life for thousands of West Virginians.
- Our proposed solution is simple: make the charitable deduction available to all taxpayers through a *universal charitable deduction*.
- The universal charitable deduction would not only offset the estimated losses in charitable giving under proposed tax reform measures, but would allow people at all income levels to donate their hard-earned money to the causes of their own choosing which is a 100-year-old, uniquely American incentive.
- During challenging times for West Virginia, making the charitable deduction accessible to all West Virginians with the *Universal Charitable Deduction* will ensure that communities and organizations responding to major needs in our state can have more valuable support to improve our citizen’s quality of life.