

2022 HIGHER EDUCATION TAXATION ESSENTIALS
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CHARITABLE CONTRIBUTIONS

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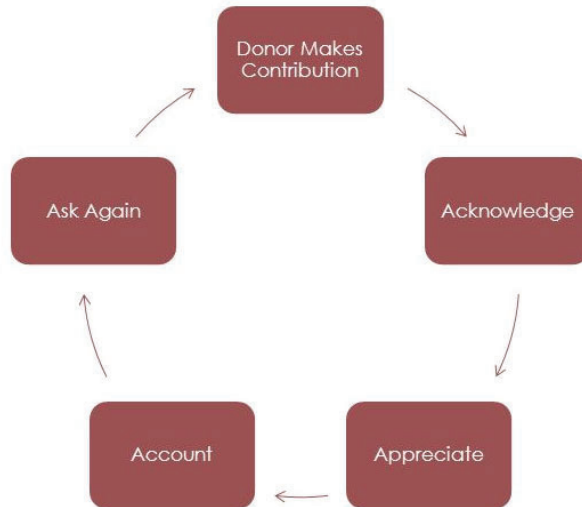
Charitable Contributions

- Definition of a charitable contribution
- “Contributions” with strings or benefits
- Receipting rules
- Appraisal requirements



Donor Relations

Donor Relations Cycle



3

What is a Charitable Contribution?

- The *sine qua non* of a charitable contribution is a transfer of money or property without adequate consideration.
- Essential elements
 - Donor competent to make the gift
 - Donee capable of taking the gift
 - Clear and unmistakable intention on the part of donor to absolutely and irrevocably divest himself of the title, dominion and control of the subject matter of the gift
 - Irrevocable transfer (e.g., contingency?)
 - Delivery by donor to donee (e.g., TPP)
 - Acceptance by donee (e.g., land gift)



4

Charitable Contribution

- Made with “disinterested generosity”
- If the size of a taxpayer’s payment to a charity is clearly out of proportion to the benefit received, the taxpayer may claim a charitable contribution equal to the difference between a payment to the charitable organization and the market value of the benefit received in return on the theory that the payment has the “dual character” of a purchase and a contribution



Quid Pro Quo Transactions

- A donor receives a privilege or benefit in return for a contribution
- Charity must value the return benefit
- Discussed later



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