The 2013/2014 edition brings Tax Economics of Charitable Giving up-to-date with significant developments that have occurred through August 2013. The 2013/2014 edition covers significant tax cases, regulations, and IRS published and private rulings and other IRS guidance affecting charitable giving, including the following special topics:

- Impact of 2012–2013 income- and transfer-tax legislation on charitable giving
- Medicare surtax treatment of distributions from charitable remainder trusts
- Tax implications when a charity returns a donation to the donor
- Use of an IRA to finance charity-owned life insurance
- Benefits of using a HEET (Health Education Enhancement Trust) to fund tuition and medical costs for grandchildren
- Qualified disclaimers of an interest in property to benefit charity
- IRS private ruling procedures affecting charitable giving
- Charity oriented “transactions of interest” designated by IRS for special reporting
- How unrelated business taxable income (UBTI) of a charitable remainder trust is taxed
- Bargain sales to charity of passive-activity property with suspended loss
- Proposed regulations on substantiation and documentation of charitable deductions, including qualified appraisal rules
- Estate and gift tax treatment of contributions to foreign charitable trusts
- Use of conduit private foundations in charitable giving planning

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