

## CHARITABLE PLANNED GIVING

Professor Hoyt

Fall Semester, 2009

Friday, 8:15 A.M. to 9:50 A.M.

Main text: Warren, Gorham & Lamont publication: "Tax Economics of Charitable Giving" (WGL). The relevant Code and Reg sections will be distributed to you in class. Go to Prof Hoyt's web page for the cases and rulings needed for this course. [www.law.umkc.edu](http://www.law.umkc.edu).

<u>WEEK</u>	<u>SUBJECT</u>	<u>ASSIGNMENT</u>
8/28	<u>Charitable Giving</u> Intro to income & estate planning strategies	<b>Pho:</b> Read pages 1-20 of the "First Day Assignment" at Prof. Hoyt's web page; Hoyt will print-out; and bring to class
9/04	<u>Charitable Giving</u> Legal requirements: Who? What? When? How much? Administrative: appraisals & receipts Who can sue?	<b>C:</b> 170(a)&(c)&f(8);2055(a);2522(a);642(c) <b>WGL:</b> Chaps 1-5; Parag. 9.01-.03[3]; 26.02 & 26.09; skim Chaps 25 & 31 <b>Cas:</b> <i>Stjernholm; Davis; Marine</i> <b>Reg:</b> 1.170-1(e); skim 1.170A-13 <b>Cas:</b> <i>Addis</i> <b>Cas:</b> <i>Yale Univ; Obermeyer; Mahares</i>
9/11	<u>Charit Gifts of Property</u> Who? What? Bargain Sales  Subch S Stock	<b>C:</b> 170(b),(d) and (e); 57(6) <b>WGL:</b> Chaps 6-8, 10, 11; Par. 25.04-.05; 28.01-.02; 29.01-.02; Appendix A <b>Cas:</b> Rev. Rul. 78-197 <b>Reg:</b> skim 1.170-1 <b>Pho:</b> Sub Chap S outline; first 8 pages
9/18	<u>Deferred Giving</u> Charitable Remainder Annuity and Unitrusts; Pooled Income Funds Charit Gift Annuities	<b>C:</b> 664, 642(c) <b>WGL:</b> Chap 12; Par 13.01-.05; Chap 14; 15.01-.05; 15.08-.14; 19.02; 20.02, 20.04-.05; Chap 23 Appendix B, C and D
9/25	<u>Deferred Giving Cont'd</u> Gift Annuities, Lead Trusts, Partial and Split Interests; Easements	<b>C:</b> 170(f); 514(c)(5); 2055(e)(2) <b>WGL:</b> Par. 24.02-.03; 26.03-.05; .09[3-4] Chap 27; Skim Ch 22 & rest Ch 24-26
10/02	<u>Gifts from IRAs &amp; Ret Plans</u> Bequests of IRD assets	<b>Pho:</b> Outline on Retirem. plans and IRD
10/09	Big Quiz (see sample exam on the web page)	

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