CHARITABLE PLANNED GIVING
Professor Hoyt
Fall Semester, 2013
Tuesday, 8:10 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.

### WEEK __ SUBJECT __ ASSIGNMENT

**8/20** Charitable Giving  Pho: Read pages 1–20 of the "First Day Assignment" at Prof. Hoyt's web page; Hoyt will print-out and bring to class

Intro to income & estate planning strategies  

**8/27** Charitable Giving  C:170(a)&(c)&(f)(8):2055(a):2522(a):642(c)  

Legal requirements: WGL: Chaps 1-5; Parag. 9.01-.03[3]; 26.02 & 26.09; skim Chaps 25 & 31  

Who? What? When?  

How much? Cas: Stjernholm; Davis; Marine

**9/03** Administrative: C: 170(f)(8); Reg: 1.170-1(e); skim 1.170A-13  

Appraisals & receipts  

Who can sue? Cas: Addis, Gomez, Mohamed [skim Durden]  

Cas: Yale Univ: Mahares [skim Obermeyer]

**9/10** Charit Gifts of Property  C: 170(b),(d) and (e)  

What Amount? WGL: Chaps 6-8, 10, 11; Par. 25.04-.05; 28.01-.02; 29.01-.02; Appendix A  

50%/30% Annual Limits Cas: Rev. Rul. 78-197  

Bargain Sales Reg: skim 1.170-1  

Subch S Stock Pho: Sub Chap S outline; first 8 pages  

Introduction to CRTs

**9/17** Deferred Giving  C: 664, 642(c), 170(f); 514(c)(5); 2055(e)(2)  

Charitable Remainder WGL: Chap 12; Par 13.01-.05; Chap 14;  

Charity and Unitrusts; Annuity and Unitrusts; Charit Gift Annuities  

Charit Lead Trusts Par. 24.02-.03; 26.03-.05; .09[3-4]  

Split Interests: Easements Chap 27; Skim Ch 22 & rest Ch 24-26

**9/24** Gifts from IRAs & Ret Plans  Pho: Outline on Retirem. plans and IRD  

Bequests of IRD assets

**10/01** Big Quiz (see sample exam on the web page)