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Cc:

Subject: Charitable Contribution – field office question

I am attaching two cases that will be relevant to our phone call: [Bruzewicz](#) and [Addis](#).

In [Bruzewicz](#), on a motion for summary judgment, the court disallowed a deduction for a charitable



Bruzewisc.pdf (106 KB) Addis.doc (247 KB)

contribution because taxpayers failed to obtain a CWA and also failed to meet the regulatory requirements for a qualified appraisal. In fact, the court stated that failure to obtain the CWA "is alone fatal to their claimed deduction". There are also a number of Tax Court cases denying a deduction for lack of a CWA.

In [Addis](#), the Tax Court denied a deduction for an alleged charitable contribution because the charity provided receipts to the taxpayers that incorrectly stated that the taxpayers received no consideration for their payments to the charity. The court found that, in fact, the taxpayers did receive consideration.