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IRS Approves Charitable Contributions to Disregarded Entities, but Some Questions Remain

Carl Merino co-authored an article, "IRS Allows Charitable Contributions to Disregarded Entities," for *Tax Notes*. The article discusses the background behind IRS Announcement 2012-52 allowing taxpayers to make tax-deductible contributions to domestic single-member limited liability companies wholly owned by U.S. charities and explores the circumstances under which similar treatment should be extended to donations to foreign disregarded entities.

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