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## Best Practices for Charitable Gifts to Individuals

Jennifer Pagnillo wrote an article, "[Best Practices for Charitable Gifts to Individuals](#)," for *Trusts & Estates Magazine*. The article discusses considerations to take into account when making gifts to needy individuals. When providing grants from a private foundation to aid the indigent, the grants must be made on a true charitable basis "in furtherance of the purpose for which the foundation was organized." Another way clients can provide financial assistance to disadvantaged individuals is through an outright gift. As with grants, those making the gifts should be mindful of relevant tax laws and regulations. "Although the catalyst for charitable gifting is generally altruistic rather than tax-related," Pagnillo wrote, "it is important to note that there's no income tax deduction for individual gifts made directly to needy individuals for charitable purposes."

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