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When, How Much, and What to Tell the Donor? Determining the Date of a Gift

It's January, and charities and their advisors are recovering from the year end rush to give. Individuals will soon turn their attention to filing their tax returns, which may cause them to review their gifts to charity last year. Suppose a donor arranged for a gift in December and the charity received it in January. In which year is the gift deductible? If the asset changed in value, which value "counts"? What should the recipient charity tell the donor about either? **Erik Dryburgh** and **Matt Clausen** answer these questions in the short paper found [here](#).

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Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

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