

## Substantiation Requirement for Certain Contributions (REG-138344-13)

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Docket ID: IRS-2015-0049

Agency: Internal Revenue Service (IRS)

**Parent Agency:** Department of the Treasury (TREAS)

## Summary:

Proposing regulations under 26 U.S.C. sections 170(f)(8)(D) or (E). Section 170(f)(8) provides a substantiation requirement for certain contributions of \$250 or more; otherwise, no deduction is allowed. Generally a contribution of \$250 or more must be evidenced by a contemporaneous written acknowledgment ("CWA") from the donee organization, and must contain specific information. The source of opening the state of the state o StattateCattatipayer26 not required to acquire a CWA if the contributions is reported by the donee organization, on such form and in accordance with regulations that the Secretary may prescribe. Our view is that absent regulations prescribed by the view More UA and Regulatory Plan Information and Docket Secretary on how and in what form a done organization could **Details** the appropriate information to the Service, subsection (D) is not applicable. Thus, a taxpayer cannot look to a donee organizationdto?provide the substantiation required by section 170(f)(8). Subsection 170(f)(8)(D) is not self-executing (i.e., regulations must be prescribed before it is applicable). Taxpayers have challenged whether subsection 170(f)(8)(D) is applicable absent regulations (i.e., taxpayers argue that subsection (D) Stage executing). We the proposing nestes: governmental time and manner for action ee organization to file an information returnion

Requires Regulatory Major Rule: No Flexibility Analysis:

Legal Authorities: 26

U.S.C. 7805, 26 U.S.C. **Small Entities** 170(f)(8) **Affected**: No

Legal Deadlines: None International Impacts:

**Government Levels** No

Affected: No Energy Effects: No Included in Regulatory

Plan: No

Primary Documents

View All (2)

Timetable

Comment Period Closed **Action Date** Citation ec 16, 2015 11:59 PM ET

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38,033

Comments Received \*

Regulatory Timeline

**Pre Rule** 

**Proposed Rule** 

**Final Rule** 

Completed **Current Stage** 

**Agency Contact** 

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| Substantiation ActionRequiren Reference Certa                           |                                   | FR<br>incitation |
|---|-----------------------------------|------------------|
| NPRM Contrib  | outions<br>09/17/2015<br>sed Rule | 80 FR<br>55802   |
| NPRM <b>Posted:</b> 09/17/2015<br>Comment IRS-202/16/2015<br>Period End |                                   |                  |
| Withdrawal of NPRM  | 01/08/2016                        | 81 FR<br>882     |

Docket Details **1** 

Related RINs: None Organization: CC:ITA
Related Dockets: Keyword(s): password
None Type: Rulemaking

Substantiation

Requirement for Certain

Contributions; Withdrawal

Proposed Rule Posted: 01/08/2016 ID: IRS-2015-0049-37970 Comment Period Closed

Supporting Documents

No documents available.

Comments View All (38,025)

See attached"

<u>View Comment</u> **Submitter Name:** Virgil Seward

**Posted:** 04/19/2016 **ID:** IRS-2015-0049-38025

See attached" @/
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Submitter Name: Anonymous

**Posted:** 04/19/2016 **ID:** IRS-2015-0049-38023

Submitter Name: Wendy Jennings

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Posted: 04/19/2016 **ID:** IRS-2015-0049-38026

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Submitter Name: Phil Kessack

Posted: 04/19/2016 ID: IRS-2015-0049-38024

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Submitter Name: Wendy Pooler

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