

## International Charitable Giving: A Primer

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In an article published in the latest issue of Taxation of Exempts, a Thomson Reuters-published journal focused on the tax-exempt organizations industry, Karen T. Schiele and Kaitlyn T. Wollman from Carter Ledyard's Trusts and Estates Department, discuss and explain applicable rules and potential pitfalls for U.S. individuals and tax-exempt organizations seeking to benefit charitable causes abroad. The article, "International Charitable Giving: A Primer," reviews income, gift, and estate tax considerations along with legal and compliance concerns in connection with international charitable activities.

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