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## the 2004 tax act: its impact on charitable giving

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*MSK Client Alert*

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In the prior issue of the Charitable Sector Letter we provided readers with an overview of the automobile donation process as well as some "helpful hints" that donors could use to ensure that they could deduct the maximum amount permitted by law for these contributions. As part of the American Jobs Creation Act of 2004, Congress has enacted new rules concerning automobile donations. These rules are discussed below, together with other provisions of the Act that are relevant to charitable gift planning.

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