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# an overview of the taxpayer relief act of 1997

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*MSK Client Alert*

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Our representatives have been very busy recently trumpeting the passage of a significant piece of tax legislation - the "Taxpayer Relief Act of 1997". This Act has potentially significant consequences for charitable donors and charities. We thought that our readers would find it useful if we were to provide a summary of those portions of this legislation applicable to donors and charitable organizations.

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**practice areas**

nonprofit organizations