## CUMMINGS & LOCKWOOD LLC

## NO THANK YOU: TAX, LEGAL AND PRACTICAL CONSEQUENCES OF CHARITABLE GIFTS RETURNED TO DONORS

December 31, 2019

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Trusts & Estates Magazine

Conrad Teitell, Heather J. Rhoades and Brianna L Marquis wrote an article for *Trusts and Estates Magazine* entitled "No Thank You: Tax, Legal and Practical Consequences of Charitable Gifts Returned to Donors" which was published in the January 2020 Issue.



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