

# INCOME TAX-DEDUCTIBLE CONTRIBUTIONS TO FOREIGN CHARITIES MADE POSSIBLE THROUGH 501(C)(3)

A Hodgson Russ client wished to make income tax-deductible charitable contributions to charities in a foreign country. While individuals are not permitted to claim an income tax deduction for donations to foreign charities, an individual may claim an income tax deduction for donations to a private foundation, and the private foundation may make international grants. Hodgson Russ worked with this client to form a private 501(c)(3) foundation so that client could support his preferred international charities while still enjoying a federal income tax deduction.

## **Attorneys**

Catherine Eberl

## **Practices & Industries**

Tax-Exempt Organizations

Trusts & Estates