



# Linda Kotis and Ken Jefferson Write About Mann vs. U.S. Decision

## PRACTICE AREAS

Estate Planning

Exempt Organizations & Charitable Giving

Gift & Estate Tax Planning

IRS Audit Defense

Tax Controversies

Tax Litigation

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IPB attorneys Linda Kotis and Ken Jefferson have written, "Mann Up! Accept that Your Gift of a Deconstructed House is Less than the Sum of Its Parts," for *Steve Leimberg's Charitable Planning Newsletter*.

The article discusses *Mann v. United States*, 984 F.3d 317 (4th Cir. 2021), a decision which upheld a circuit court affirmation of a disallowed deduction for a charitable donation. To avoid similar situations, Kotis and Jefferson advise that, "when donating real estate, it is always necessary to follow local law applicable to real property transfers, provide a qualified appraisal to substantiate the deduction that conforms with the intended use and condition of the property, and confirm the charity's characterization of the gift with the donee and one's attorney or accountant."