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CHARITABLE DEDUCTION FOR GIFTS BY INDIVIDUALS,

PARTNERSHIPS AND CORPORATIONS

A primer on a plethora of philanthropic provisions

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Trusts & Estates Magazine

Conrad Teitell, Stefania L. Bartlett and Cara Howe Santoro, attorneys in the Private Clients Group, wrote an article for *Trusts and Estate Magazine* entitled "Charitable Deductions for Gifts by Individuals, Partnerships and Corporations" which was published in the October 2018 Issue.

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