



Recent Federal Tax Cases of Charitable Donations of Preservation and Façade Easements

Case Reference	Summary of Issue(s)	Date of Final Opinion	Date of Donation
<i>Bruzewicz v. US</i>, 604 F Supp. 2d 1197 (N.D. Ill. 2009)	Lack of donation's contemporaneous written acknowledgement; deficient appraiser qualifications, evaluation of easement	2009	2002
<i>Herman v. Comm'r</i>, T.C. Memo. 2009-205	Donation of 'air rights' isn't a qualified conservation contribution; easement doesn't protect historic structure	2009	2003
<i>Evans v. Comm'r</i> , T.C. Memo. 2010-207	Property subject to local preservation ordinance; deficient appraisal	2010	2004
<i>Schrimsher v. Comm'r</i>, T.C. Memo. 2011-71	Lack of donation's contemporaneous written acknowledgement; deficient appraisal; Incomplete Tax Form 8283	2011	2004
<i>1982 East LLC v. Comm'r</i>, T.C. Memo. 2011-84	Property subject to local preservation ordinance; valuation of easement; deficient mortgage subordination agreement	2011	2004
<i>Comm'r v. Simmons</i>, 646 F.3d 6 (D.C. Cir. 2011) (<i>Simmons II</i>) , aff'g <i>Simmons v. Comm'r</i>, T.C. Memo. 2009-208 (<i>Simmons I</i>)	Property subject to local preservation ordinance; deficient appraisal (courts affirmed appraisals were qualified and stewardship contribution is deductible); lack of perpetual protection	2011	2003, 2004
<i>Herman v. Comm'r</i>, T.C. Bench Op (Sept. 22, 2011)	Property subject to local preservation ordinance; incomplete Tax Form 8283	2011	2003
<i>Dunlap v. Comm'r</i>, T.C. Memo. 2012-126	Property subject to local preservation ordinance; deficient appraisal; profitable entanglement of involved parties	2012	2003
<i>Wall v. Comm'r</i>, T.C. Memo. 2012-169	Deficient mortgage subordination agreement	2012	2003
<i>Rothman v. Comm'r</i>, T.C. Memo. 2012---218 (<i>Rothman II</i>) , vacating in part <i>Rothman v. Comm'r</i>, T.C. Memo. 2012---163 (<i>Rothman I</i>)	Deficient appraisal; Incomplete Tax Form 8283	2012	2004
<i>Foster v. Comm'r</i>, T.C. Summ. Op. 2012-90	Deficient appraisal	2012	2003
<i>Graev v. Comm'r</i>, 140 T.C. No. 17	Conditional charitable donation	2013	2004

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<u><i>Friedberg v. Comm'r</i>, T.C. Memo. 2013---224 (<i>Friedberg II</i>)</u> , reversing in part and supplementing <u><i>Friedberg v. Comm'r</i>, T.C. Memo. 2011---238 (<i>Friedberg I</i>)</u>	Incomplete Tax Form 8283; conservation purposes questioned; deficient appraisal	2013	2003
<u><i>Gorra v. Comm'r</i>, T.C. Memo. 2013-254</u>	Property subject to local preservation ordinance; deficient appraisal	2013	2006
<u><i>61 York Acquisition, LLC v. Comm'r</i>, T.C. Memo. 2013-266</u>	Easement doesn't protect entire historic structure	2013	2006
<u><i>Kaufman v. Comm'r</i>, T.C. Memo. 2014---52 (<i>Kaufman IV</i>)</u> , on remand from, <u><i>Kaufman v. Shulman</i>, 687 F.3d. 21 (1st Cir. 2012) (<i>Kaufman III</i>)</u> , vacating and remanding in part <u><i>Kaufman v. Comm'r</i>, 136 T.C. No. 13 (2011) (<i>Kaufman II</i>)</u> and <u><i>Kaufman v. Comm'r</i>, 134 T.C. No. 9 (2010) (<i>Kaufman I</i>)</u>	Lack of perpetual protection; mortgage subordination; profitable entanglement of involved parties	2014	2003
<u><i>Chandler v. Comm'r</i>, 142 T.C. No. 16</u>	Property subject to local preservation ordinance; deficient appraisal	2014	2004, 2005
<u><i>Whitehouse Hotel, LP v. Comm'r</i>, 755 F.3d 236 (5th Cir. 2014) (<i>Whitehouse IV</i>)</u> , aff'g in part and vacating in part <u><i>Whitehouse Hotel, LP v. Comm'r</i>, 139 T.C. No. 13 (2012) (<i>Whitehouse III</i>)</u> , on remand from <u><i>Whitehouse Hotel, LP v. Comm'r</i>, 615 F.3d 321 (5th Cir. 2010) (<i>Whitehouse II</i>)</u> , vacating and remanding <u><i>Whitehouse Hotel, LP v. Comm'r</i>, 131 T.C. 112 (2008) (<i>Whitehouse I</i>)</u>	Deficient appraisal; gross valuation misstatement	2014	1997
<u><i>Scheidelman v. Comm'r</i>, 755 F.3d 148 (2d Cir. 2014) (<i>Scheidelman IV</i>)</u> , aff'g <u><i>Scheidelman v. Comm'r</i>, T.C. Memo. 2013---18 (<i>Scheidelman III</i>)</u> , on remand from <u><i>Scheidelman v. Comm'r</i>, 682 F.3d 189 (2d Cir. 2012) (<i>Scheidelman II</i>)</u> , vacating and remanding <u><i>Scheidelman v. Comm'r</i>, T.C. Memo. 2010-151 (<i>Scheidelman I</i>)</u>	Incomplete Tax Form 8283; Deficient appraisal (2nd Circuit reversed Tax Court decisions and held appraisal was a qualified appraisal and stewardship contribution is deductible); Property subject to local preservation ordinance	2014	2004
<u><i>Seventeen Seventy Sherman Street v. Comm'r</i>, T.C. Memo. 2014-124</u>	Conditional charitable donation; Property subject to local preservation ordinance	2014	2003
<u><i>Zarlengo v. Comm'r</i>, T.C. Memo. 2014-161</u>	Property subject to local preservation ordinance; Untimely appraisal; deficient appraisal; Untimely deed recordation affects perpetuity of easement;	2014	2005

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