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From:

Sent: Thursday, May 21, 2009 4:21:45 PM

To:

Cc:

Subject: RE: Rev Rul. 2004-5

forwarded your question on to me. The answer is as follows: Rev. Rul. 2004-5 does permit trusts to claim charitable contributions made by a partnership of which the trust is a partner, even if the trust instrument does not provide for charitable contributions. However, the Rev. Rul. does not eliminate a second requirement that this charitable contribution be made out of the trust's gross income. Therefore, the contribution of the easement does cannot be claimed as a charitable contribution.

Please feel free to give me a buzz if you need more details.