*§ 1.3 PRINCIPLES OF CHARITABLE ORGANIZATIONS LAW PHILOSOPHY

p. 14, note 37. Insert following existing text:

In a situation where a partnership intended to make $4.75 million in charitable contributions but the gifts were, due to a clerical error, made by means of a business corporation’s checks and the matter was corrected, a court refused to uphold the IRS’s disallowance of the deduction, declaring that “[t]o disallow a charitable deduction simply because of a clerical error goes against the liberal policy of encouraging charitable giving” (Green v. United States, 2016 WL 552964 (W.D. Okla. 2016)). Likewise, (Green v. United States, 2015 WL 1482508 (W.D. Okla. 2015)).

§ 1.4 STATISTICAL PROFILE OF CHARITABLE SECTOR

p. 23, second complete paragraph, seventh line. Delete in the following and substitute below.

*p. 23, second complete paragraph, last line. Delete 2012 and substitute 2015; delete $316 and substitute $373.

*p. 26, second and third complete paragraphs. Delete and substitute:

Charitable giving in the United States in 2015 is estimated to have totaled $373.3 billion.\(^{120}\) Giving by individuals in 2015 amounted to an estimated $264.6 billion; this level of giving constituted 71 percent of all charitable giving for the year. Grantmaking by private foundations is an estimated $58.5 billion

\(^{120}\) These data are from Giving USA 2016, published by the Giving USA Foundation, and researched and written under the auspices of the Center on Philanthropy at Indiana University.
(16 percent of total funding). Gifts in the form of charitable bequests in 2015 are estimated to be $31.8 billion (9 percent of total giving). Gifts from corporations in 2015 totaled $18.5 billion (5 percent of total giving for that year).

Contributions to religious organizations in 2015 totaled $119.3 billion (32 percent of all giving that year). Gifts to educational organizations amounted to $57.48 billion (15 percent); to human service entities, $45.21 billion (12 percent); to foundations, $42.26 billion (11 percent); to health care institutions, $29.8 billion (8 percent); to public-society benefit organizations, $26.9 billion (7 percent); to international affairs entities, $15.75 billion (4 percent); to arts, culture, and humanities entities, $17 billion (5 percent); and to environmental and animals groups, $10.7 billion (3 percent). Two percent of this total (about $7 billion) involved gifts to individuals, such as corporate contributions of medicine.