



LOS ANGELES COMMUNITY COLLEGES

CITY • EAST • HARBOR • MISSION • PIERCE • SOUTHWEST • TRADE-TECHNICAL • VALLEY • WEST

ADMINISTRATIVE OFFICES

Dr. Donald G. Phelps, Chancellor

April 12, 1990

Trustees of the Ehn Trust:

Rosemarie Ehn Farish
10340 Lorne Street
Sun Valley, California 91352

Clifford Bell Ehn
1125 Golden Road
Encinitas, California 92024

Louise Ehn Stolp
7806 Ledge Avenue
Sun Valley, California 91352

Lorraine Ehn Phillips
411 Saunders Ferry Road
Hendersonville, Tennessee 37075

SUBJECT: TAX IMPLICATIONS OF PARTIAL RESCISSION OF DONATION TO THE
LOS ANGELES COMMUNITY COLLEGE DISTRICT

Dear Trustees:

Please be aware that, at the request of Mrs. Phillips, I completed and signed on July 10, 1989, the relevant portion (Part 1 of Sections A & B) of an IRS Form 8283 acknowledging receipt on July 6, 1988, of your Trust's donation to the Los Angeles Community College District of Western artifacts and folk art to be located at Pierce College.

Part 1 of Section B of Form 8283 states that the donee organization "affirms that in the event that it sells, exchanges, or otherwise disposes of the property (or any portion thereof) within two years after the date of receipt, it will file an Information form (Form 8282, Donee Information Form) with the IRS and furnish the donor a copy of that return."

My assumption is that the Form 8283 filed by the Ehn Trust in 1989 with the IRS included the full value of the donation. If so, it will be necessary that I file IRS Form 8282 regarding partial rescission of the donation.

If the Form 8283 filed in 1989 did not include the full value of the donation, I would appreciate receiving a copy of this form from Mrs. Phillips, or whomever is responsible for IRS filing on behalf of the Trust, to enable me to ensure that the District's obligations to the IRS are met.

Should you have any questions regarding the above, please feel free to contact me at (213) 891-2385.

Sincerely,

David Czamanske
Contracts Coordinator

DC:Jr