***Lingenfelder v. Commissioner, 38 T. C. 44 (1962)***

Charitable contribution deductions require substantiation; invalidation of the substantiation requirement would nullify the deduction itself.

**Summary**

In Lingenfelder v. Commissioner, the taxpayers claimed deductions for religious contributions without providing substantiation, arguing that the requirement violated their First Amendment rights. The Tax Court held that even if the substantiation requirement were unconstitutional, the taxpayers would not be entitled to the deductions because the verification requirement is integral to the deduction provision in the tax code. The court thus upheld the Commissioner's disallowance of the deductions for lack of substantiation.

**Facts**

Kenneth and Barbara Lingenfelder filed a joint federal income tax return for 1959, claiming deductions for contributions to religious organizations. The Commissioner disallowed these deductions due to lack of substantiation. At trial, the Lingenfelders refused to provide any evidence of their contributions, asserting that the substantiation requirement violated their First Amendment right to free exercise of religion.

**Procedural History**

The Lingenfelders filed a petition with the U. S. Tax Court challenging the Commissioner's disallowance of their charitable contribution deductions. The case proceeded to trial where the Lingenfelders maintained their refusal to substantiate their contributions on constitutional grounds. The Tax Court issued its opinion on April 10, 1962.

**Issue(s)**

1. Whether the Lingenfelders are entitled to charitable contribution deductions without substantiation on the grounds that the substantiation requirement violates their First Amendment rights.

**Holding**

1. No, because even if the substantiation requirement were unconstitutional, the deduction would still not be allowed as the requirement is integral to the statutory provision granting the deduction.

**Court's Reasoning**

The Tax Court, in an opinion by Judge Fay, reasoned that the requirement for

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substantiation of charitable contributions under Section 170(a)(1) of the Internal Revenue Code of 1954 is an integral part of the statutory provision allowing the deduction. The court cited Carter v. Carter Coal Co. , 298 U. S. 238, 312-313 (1936), to support the principle that if a part of a statute is found unconstitutional, it may necessitate striking down the entire provision if the parts are inseparable. The court noted that the Lingenfelders' refusal to substantiate their contributions would not benefit them, even if the substantiation requirement were found to be unconstitutional, because the deduction itself would be invalidated along with the requirement. The court emphasized that the substantiation requirement serves to prevent abuse of the deduction and is necessary for the proper administration of the tax system.

**Practical Implications**

This decision reinforces the importance of substantiation for charitable contribution deductions, clarifying that such requirements are essential to the statutory scheme and cannot be separated from the deduction itself. Practitioners must advise clients that failure to substantiate charitable contributions will result in disallowance of the deduction, regardless of any constitutional challenge to the substantiation requirement. The ruling impacts tax planning by emphasizing the need for meticulous record-keeping and documentation. It also affects how taxpayers and tax professionals approach audits and litigation involving charitable deductions, highlighting that constitutional arguments against substantiation requirements will not circumvent the need for proof of contributions. Subsequent cases have followed this precedent, affirming the necessity of substantiation for charitable deductions.

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