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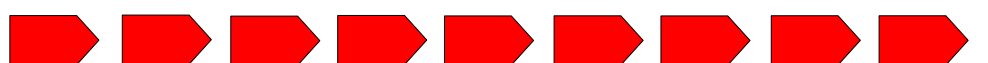
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*** Donations - Continued ***

- **How Will Donations Will Be Used?** Watch out for vague appeals that don't identify the intended use of funds.
- **What if a Family Sets Up Its Own Assistance Fund?** Some families may decide to set up their own assistance funds. Be mindful that such funds may not be set up as charities.
- **Advocacy Organizations:** Tragedies that involve violent acts with firearms can also generate requests from a variety of advocacy organizations that address gun use. Donors can support these efforts as well, but note that some of these advocacy groups are not tax exempt as charities. Also, watch out for newly-created advocacy groups that will be difficult to check out.
- **Online Caution:** Never click on links to charities on unfamiliar websites or in text messages or email. These may take you to a look-alike website where you will be asked to provide personal financial information, or may download harmful malware onto your computer. Don't assume that charity recommendations on social media have already been vetted.
- **Financial Transparency:** After funds are raised for a tragedy, it is even more important for organizations to provide an accounting of how funds were spent. Transparent organizations will post this information on their websites so that anyone can find out without having to wait until the audited financial statements are available sometime in the future.
- **Newly-Created v. Established Organizations:** This is a personal giving choice, but an established charity will more likely have the experience to quickly address the circumstances and have a track record that can be evaluated. A newly-formed organization may be well-meaning, but will be difficult to check out and may not be well managed.
- **Tax Deductibility:** Not all organizations collecting funds to assist after a tragedy are tax exempt as charities under section 501(c)(3) of the Internal Revenue Code. Donors can support these other entities, but keep this in mind if they want to take a deduction for federal income tax purposes. In addition, contributions that are donor-restricted to help a specific individual or family are not deductible as charitable donations, even if the recipient organization is a charity.

The BBB Wise Giving Alliance is a standards-based charity evaluator that seeks to verify the trustworthiness of nationally-soliciting charities by completing rigorous evaluations based on 20 holistic standards that address charity governance, effectiveness reporting, finances, fund raising, appeal accuracy, and other issues. Learn more about the 20 BBB Charity Standards and about local charity review at local Better Business Bureaus at www.Give.org.

