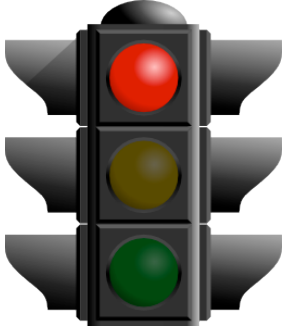


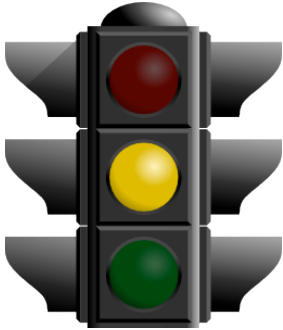
Guidance on International Charitable Giving

Muslim Advocates provides this general guidance to donors engaging in international charity. The laws for international philanthropy are complex and constantly evolving. This guidance seeks to clarify permissible and impermissible donations to groups or individuals. We urge donors to exercise due diligence prior to providing money, items or services abroad and to consult with an attorney to provide guidance for your specific circumstances.



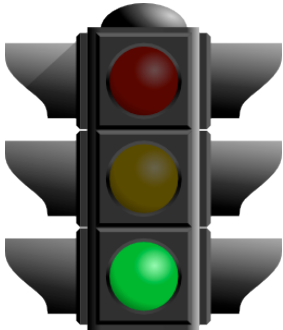
RED – Prohibited Items or Activities:

- Money (in any form) or any item (ex. food, blankets, tents, explosives, weapons, personnel, lodging, transportation, communications equipment) to a designated terrorist group*
 - o Exceptions: medicine, religious materials
- Money (in any form) or any item directed to a country on the sanctions list** (ex. Libya, Syria, Iran, etc.)
- For non-US citizens, material support to any terror group listed or not listed by the U.S. government can result in deportation or other adverse immigration action



YELLOW – Consult an Attorney Before Proceeding:

- “Training,” “services,” or “expert advice” to a designated terror group:
 - o Medical services
 - o Medical equipment
 - o Medical training on treating infectious diseases
 - o Advice on conflict resolution



GREEN – Permissible Activities:

- Medicine
- Religious Materials

Permissible assuming donations are *not* going to a designated terror group.

Some examples:

- Donations to lawful, U.S.-registered 501(c)(3) charities
- Food, drinking water
- Tents, blankets
- Latrines & sanitation equipment
- Medical services, medical equipment
- Clothing

* To determine whether an organization or entity has been designated a terrorist organization by the U.S. government, use the Office of Foreign Assets Control (OFAC) “SDN Search” tool at <http://sdnsearch.ofac.treas.gov/>.

** For more information on the country sanction list, visit <http://www.treasury.gov/resource-center/sanctions/Programs>.

The information contained in this fact sheet is being provided for educational purposes only and not as part of an attorney-client relationship. It is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code or federal or state law.