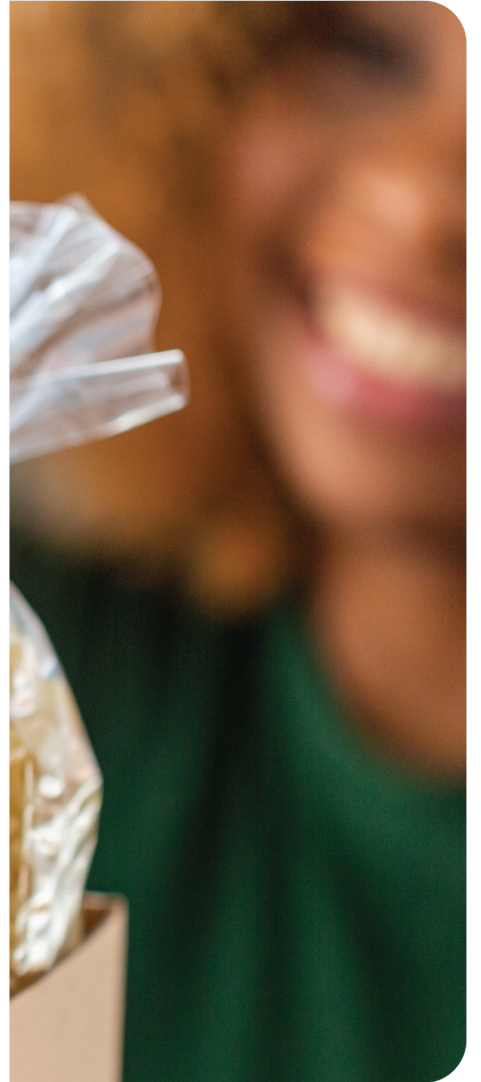




2025 Pennies for Charity

Fundraising by professional fundraisers

Giving in New York State

As New York's chief law enforcement officer and regulator of charitable fundraising, Attorney General Letitia James works diligently to protect charities and their donors. The Charities Bureau of the Office of the New York State Attorney General (OAG) prepared this year's Pennies for Charity report to help individual donors and other funders, like foundations and government agencies, make informed giving decisions. This report:

- » offers valuable information on fundraisers' performance
- » provides guidance and tips on how to evaluate a request for a charitable donation
- » encourages giving throughout New York State

This report relies on data collected by the Charities Bureau as well as external reports, articles, and other documents. You can read the full list of sources at the end of this report.

About professional fundraisers

In addition to regulating charities, the Charities Bureau also oversees professional fundraisers working for charities in New York State. These for-profit contractors are hired by charities to raise money. They must register with the Charities Bureau¹ and report on their charitable campaigns to the bureau.² To develop this report, we analyzed the financial results from professional fundraisers' 2024 charitable campaigns in New York. The data are derived from interim and closing reports about these campaigns filed with the Charities Bureau. The analysis does not include fundraising done by charities' employees or volunteers.

The giving landscape in 2024

New York charities continue to experience a high demand for their services while facing operating and funding challenges. Charities rely on private donors, other funders, and volunteers to provide essential services that New Yorkers depend on. Despite inflation-related price increases, they continue to serve New Yorkers and enhance our quality of life.

Charities are a fundamental part of New York's communities. Charitable organizations contribute significantly to New Yorkers' lives and communities. In turn, New Yorkers give generously to support charities that provide disaster relief, health care, animal welfare services, and many other worthy causes. Many charities are headquartered in New York, making our state one of the leading locations for charitable nonprofits in the United States.³ New York has 121,042 501(c)(3) organizations filing with the IRS, an increase over 2024's number of 118,739. As of October 2025, there were 102,194 charities registered with the Charities Bureau. In addition to providing a broad range of community services, charities play an important role in New York's economy. In the fourth quarter of 2024, the nonprofit sector employed over 1.42 million New Yorkers and comprised 17 percent of private-sector jobs.^{4,5}

Small donors make a big difference. In recent years, both the amount of money raised from individual donations and the number of small donors have shrunk.^{6,7} At the same time, there has been a substantial increase in large single gifts and in grants funded by donor-advised funds (DAFs).⁸ These funds are sponsored by organizations that have 501(c)(3) tax exemption from the Internal Revenue Service. Some large financial service groups offer giving through DAFs to clients as part of their financial planning strategy. This change means that, while fewer individuals gave, some actually gave more.⁹ Although the number of donors fell by 4.5 percent compared to 2023, the dollar amount brought in by total giving increased by 3.5 percent.¹⁰ While large donations can help boost charities in the short term, individual giving by committed donors helps build charities' long-term resilience and creates a stronger sense of community.¹¹ In addition, relying too much on big donors can hurt an organization's long-term financial health.¹²

Volunteers help charities succeed. Giving is not limited to money. Volunteers provide a vital resource to help charities carry out their missions and are an important force powering charities’ success. While some researchers have noted a decline in volunteerism in recent years,¹³ other research indicates a rebound.¹⁴ The American Red Cross states that 95% of its disaster-relief workers are volunteers, and shared recent examples of the power of these volunteers.¹⁵ In 2024, when tornadoes devastated Rome, New York, Red Cross volunteers provided shelter, meals, and other services to those affected.¹⁶ Another charity, New York Cares, reported that in 2024 more than 30,000 volunteers assisted with various projects.¹⁷ These volunteers helped provide tutoring services, meal delivery, veterans services, and many other kinds of support.¹⁸

Professional fundraisers play a big role. Many charities contract with for-profit professional fundraisers. They bring expertise in raising money from various donor groups. Many belong to professional associations that require them to commit to a code of ethics.¹⁹ In recent years, we have noted an overall improvement in the percentage of funds charities received from professional fundraisers’ campaigns, compared to the amount the fundraisers retained as fees (Chart 1, page 7).

Whether you donate directly to a charity or through a professional fundraiser’s campaign, you are the lifeblood of charities throughout New York. Charities rely on donors’ support to aid the communities they serve. Individual donors make a big difference to charities’ important work. Grassroots giving and volunteering make our society stronger. Whether you choose to donate during the holidays, give to help communities recover from a disaster,²⁰ contribute to a cause that is important to you, or support a charity through automatic payroll deductions, this report can help you make informed, meaningful decisions. Use our report, and other tools, to give wisely to help ensure New York’s charities can continue their vital work.

Charity resources

You can find information about charities in other resources as well as the Pennies for Charity database and the Charity Bureau registry. Some useful websites are:

Charity Navigator http://www.charitynavigator.org	Candid (formerly GuideStar) https://www.guidestar.org	CauseIQ http://www.causeiq.com
Pro Publica https://www.propublica.org	Better Business Bureau https://give.org	Givewell https://www.givewell.org
Charity Watch https://www.charitywatch.org	IRS https://irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf	

Our report and sources like these can help you ensure that the charities you choose will line up with your goals and charitable intentions.

If you think an organization may be fraudulent, please contact the Charities Bureau Complaints Section:

ag.ny.gov/charities-complaint

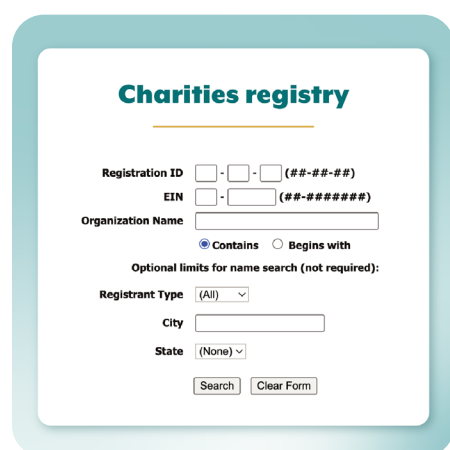


Giving wisely: How to use this report

Did you know that a percentage of your charitable donation could go to a professional fundraiser, rather than to the charity you intended?

Our report reflects the results of campaigns conducted by professional fundraisers on behalf of charities. In some, but not the majority, of those campaigns the fundraiser kept as much as 90% of the contributions solicited. We developed this report to help raise awareness of the potential for this kind of split so that donors know to ask questions when they are asked to give.

Requests are not always for money. Fundraisers may ask for clothing or other items such as cars. Most requests are legitimate, but be aware that some campaigns may yield a small percentage to the charity or even be fraudulent. Such was the case with Kars-R-Us.com, Inc., which solicited vehicle donations on behalf of United Breast Cancer Foundation. This past September, the Federal Trade Commission, New York and 18 other states found that Kars-R-Us had defrauded donors out of donations meant to go to breast cancer prevention and support for those with breast cancer. Of more than \$45 million raised, only \$126,815 was spent on breast cancer screenings. Under the proposed settlement, Kars-R-Us and its operators now face restrictions on any future fundraising activity and Michael Irwin, its president, will be permanently barred from fundraising.²¹



Charities registry

Registration ID - - (##-##-##)

EIN - (##-####)

Organization Name

☒ Contains ☐ Begins with

Optional limits for name search (not required):

Registrant Type (All)

City

State (None)

Use our Pennies for Charity database to review a charity's fundraising track record. The database will show you what percentage of a professional fundraiser's campaign went to the charity. If a charity frequently receives only a small percentage of funds raised, you may want to look further into how well that charity manages its fundraising and accomplishes its mission.

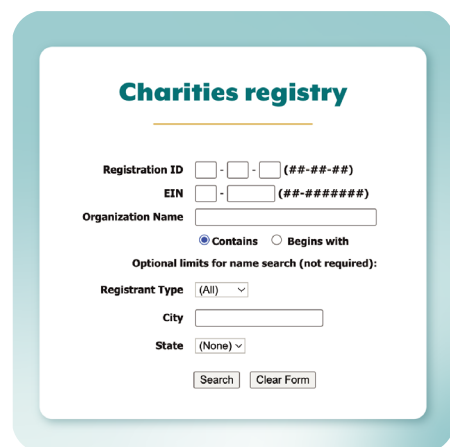
The Pennies for Charity database allows you to search by:

- » Fundraiser name (*enter a partial name, if you don't know the full name*)
- » Charity name (*enter a partial name, if you don't know the full name*)

Search Pennies for Charity database

<https://www.charitiesnys.com/pfcmap/index.jsp>

Another way you can check on a charity's financial health is by reviewing their financial reports. Charities registered with the Charities Bureau must submit annual financial reports that include information on their programs and finances. You can search our Charities Registry to look up charities' financial reports.



Charities registry

Registration ID - - (##-##-##)

EIN - (##-####)

Organization Name

☒ Contains ☐ Begins with

Optional limits for name search (not required):

Registrant Type (All)

City

State (None)

The Charities Registry allows you to search by:

- » Organization name (*enter a partial name, if you don't know the full name*)
- » Charities ID number
- » Organization employer identification number (EIN)

Once you find the charity you are looking for, you then can review the organization's annual filings and IRS 990 tax filings.

Search Charities registry

https://www.charitiesnys.com/RegistrySearch/search_charities.jsp

How dollars went to charities — and to professional fundraisers

This year’s Pennies for Charity report includes data from 588 fundraising campaigns conducted in 2024 by professional fundraisers in New York. The campaigns raised more than \$1.578 billion overall, an increase in both the number of campaigns and the dollar amount over the previous year:

- » There were seven more campaigns than in 2023.
- » Campaign revenues increased by \$82.649 million compared with 2023.
- » Gross receipts for 2024 fundraising campaigns totaled \$1,578,918,053.55.

Other key findings about fundraising campaigns conducted in 2024:

- » Of the gross revenues, charities received over \$1.183 billion.
- » Professional fundraisers retained more than \$395.242 million. On average, these fundraisers received 25 percent of funds raised to cover the costs of conducting the charitable campaigns and their fees.
- » In 293, or about 50 percent of campaigns, charities received less than 50 percent of funds raised in 2024.
- » In 104, or about 18 percent of the campaigns, expenses exceeded revenue, costing charities more than \$20 million.

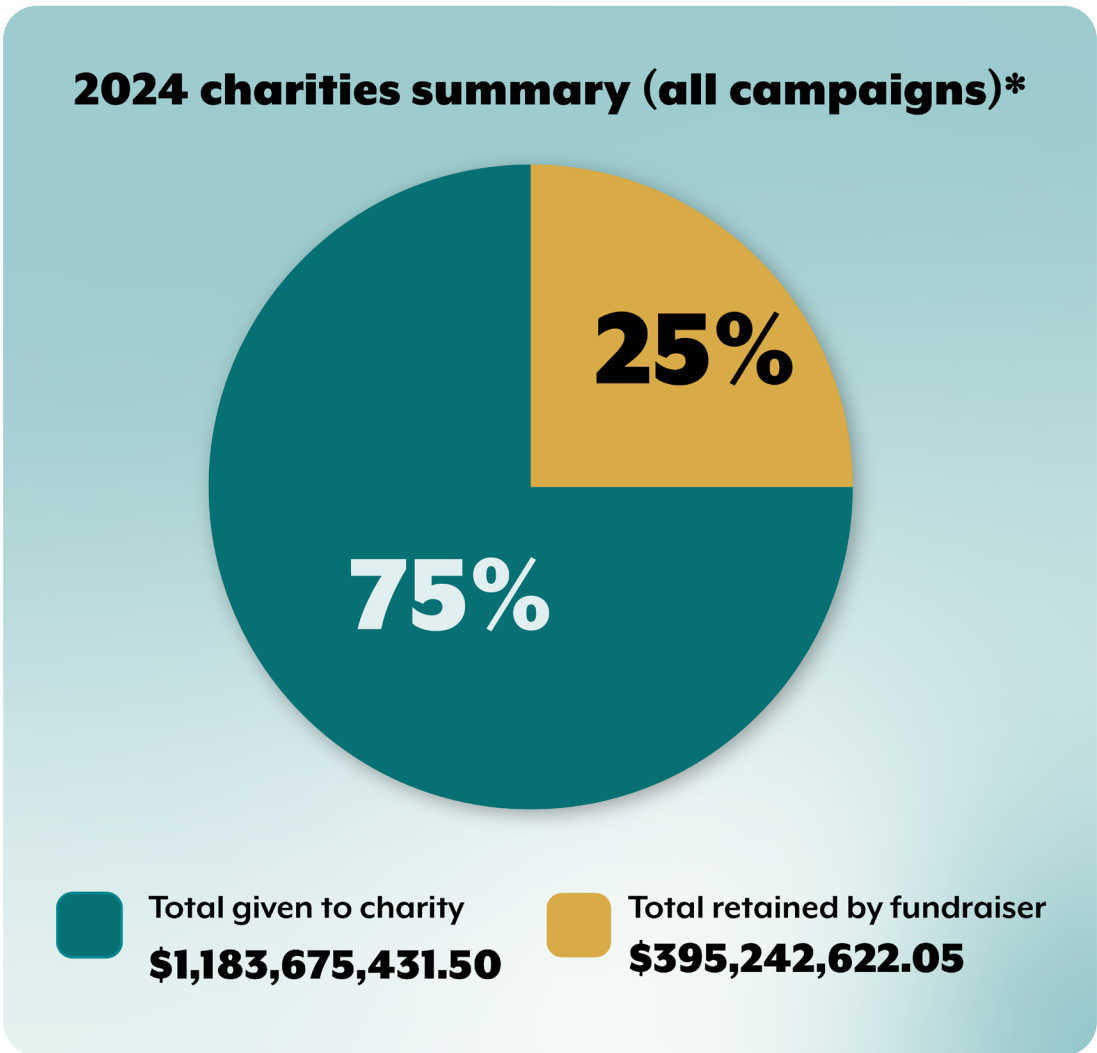


Figure 1. *Percentages in this report have been rounded to the nearest full percent

Data from Donor Advised Funds

Many large charitable contributions go through donor advised funds (DAFs). These funds are created to facilitate giving and they often are run by large investment firms to help clients make a giving plan. A DAF is run by a sponsoring entity that has Section 501(c)(3) tax exemption under the Internal Revenue Code. So donors' contributions to DAFs are deductible under Section 501(c)(3) as well. Donors can request that the funds be given to certain charities or held until such time as the donor has determined where to direct their support. However, DAFs have control of the funds they receive from donors; they are not required to honor a donor's intent. Several DAFs report their contributions from fundraising campaigns to the Charities Bureau. Chief among them are Network for Good (now Bonterra) and Morgan Stanley's Eaton Vance Distributors, which partners with U.S. Charitable Gift Trust. In 2024, 48 percent of total fundraising revenue was reported by these two DAFs.

To illustrate the DAF campaigns' impact on the Pennies results, we removed those campaigns for the following graphic. Note that this chart shows a significantly smaller percentage of funds raised — 54 percent — going to charities in 2024 (Figure 2).

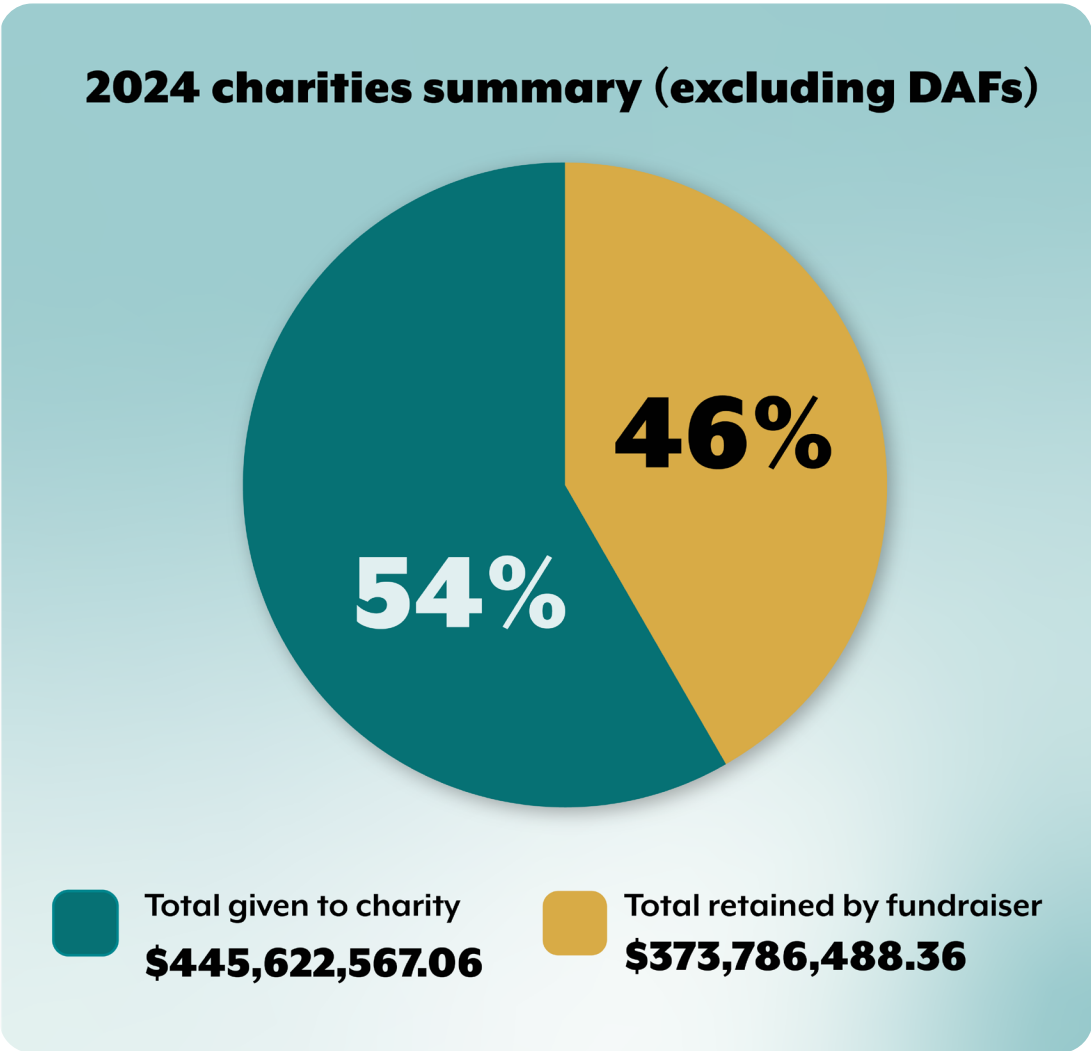


Figure 2.

Charities' share of funds trending up overall

Over the last five years, the percentage of funds received by charities from fundraiser campaigns has improved overall. However, 2024 saw an uptick in the amount retained by fundraisers (see Chart 1). In addition, we noted an uptick in the number of campaigns where the fundraiser retained 80 percent or more of contributions. In 2024, there were 141 campaigns with such splits, an increase from 124 in 2023.

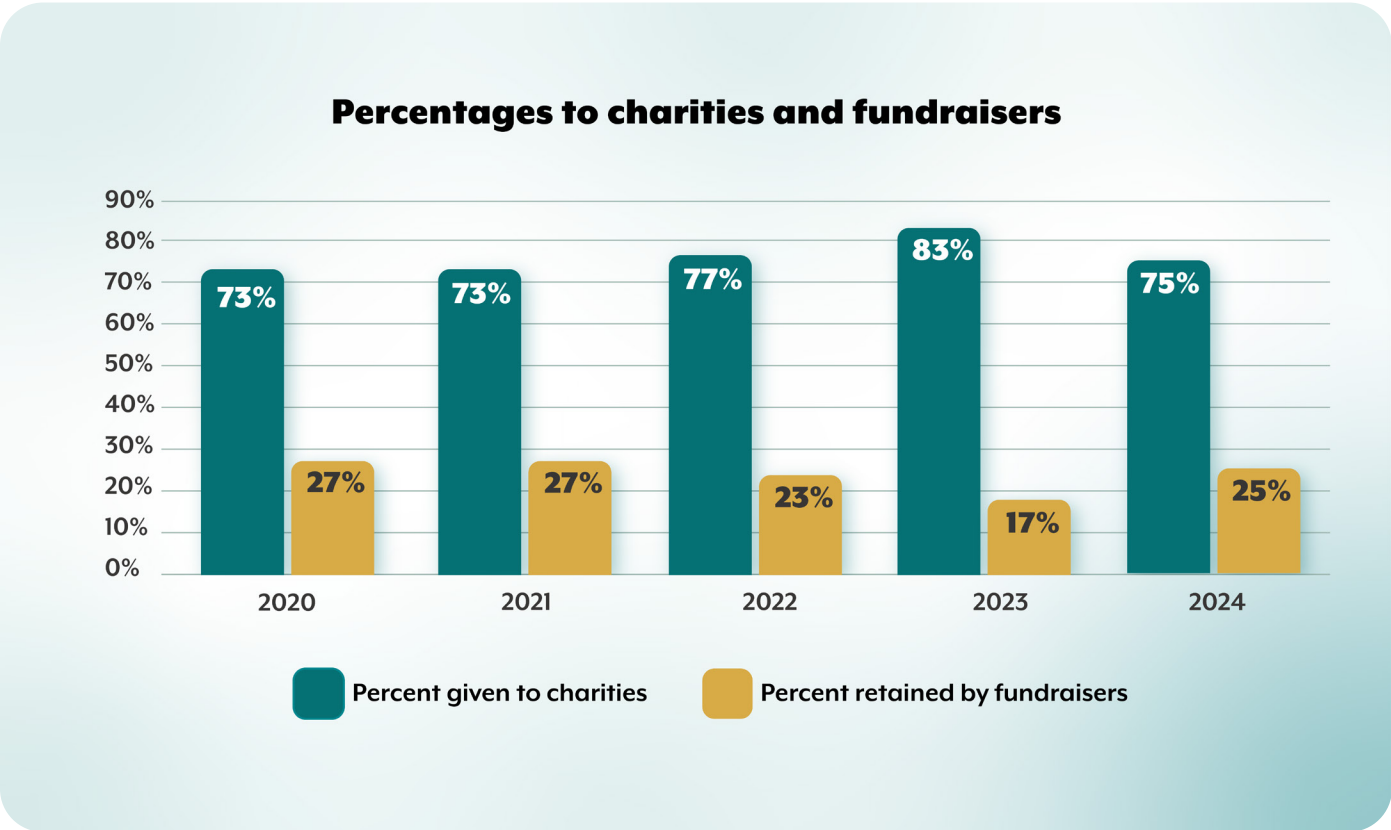


Chart 1.

How to give wisely

Digital giving tips

Donating online or via an app can be convenient for donors and cost effective for charities. When you see someone you know posting an appeal, you may be tempted to trust the posting without researching further. But, as with any donation, check that the campaign is legitimate and that your donation will go to your intended charity.

In addition, remember that you can always go directly to a charity's website to donate—that will ensure your entire contribution reaches the organization. Going through a website like GoFundMe generally means that a portion goes to the platform as a transaction fee. Also, keep in mind that some contributions may not be tax deductible, such as GoFundMe campaigns to help individuals with specific goals.²² For more digital giving tips, you can find helpful guidance on the Federal Trade Commission's website (<https://consumer.ftc.gov/shopping-and-donating/donating-charity>).²³

Donating via social media

Many people contribute through social media apps. M+R Benchmarks, which tracks online media, found that revenue from Facebook Fundraisers accounted for 0.2 percent of all U.S. online revenue in 2024.²⁴ And Nonprofit Tech for Good reported that 38 percent of online donors have donated to a nonprofit through Facebook.²⁵

It is easy to understand why giving this way is so popular: Just a few clicks, and you're done. But always keep an eye out for scam posts. A quick check can help you confirm that an appeal is valid.

Imagine that you see a fundraiser in your Facebook feed asking for donations to a charity that seems to do good work. Here are some useful questions to ask:

- » Was the fundraiser created by a friend? Or was it shared by a friend?
- » Can you tell how many times it was shared?
- » Do you know the person who is organizing the fundraiser? Or has the campaign been pushed into your feed as a sponsored ad?
- » Take a look at the charity's Facebook page. Does it have a verified checkmark?

Crowdfunding requests

Fundraising platforms reach wide audiences to help raise money for campaigns. For example, GoFundMe reported that in 2024 it managed more than 23 million donations to nonprofits and more than 42 million donations to individuals.²⁶ Because of this platform's size, you might be inclined to trust a campaign that you saw on GoFundMe. However, keep in mind that these platforms do not generally verify the campaigns they host to ensure they are legitimate. In addition, be aware that the money from a crowdfunding campaign generally goes to the campaign's organizer first: You and other donors may not know how much ends up going to the cause.²⁷

Also, check what fees the online platform will charge and make sure that the charity or cause you want to donate to has given its permission for the use of its name or logo. A charity will be able to confirm that it has approved a specific crowdfunding campaign. To avoid crowdfunding scams, give only to campaigns conducted by people you know and check that any provided links point to the intended organization.

Be generous, but stay alert

New Yorkers are generous, and most charity appeals are trustworthy. But be cautious and do your homework to ensure that your donations are going where you want. There are not only scams, phishing, and other fraudulent practices but also fees taken by fundraising platforms may be completely legitimate but still take part of your hard-earned donation.

Recurring donations. When clicking quickly through screens to make a gift, it's easy enough to not realize that you are committing to a repeat donation. Recurring donations are a good way for charities to know what revenues will be coming on a consistent basis – but be sure that this is what you mean to pledge.²⁸ Before you submit payment, be sure to also take a close look at what and how often you want to give. Look at what options are auto-filled and confirm that your responses reflect what you intend to give.

Spam and scam email. Many New Yorkers receive email solicitations asking them to donate to a charity, individual, or family. Some may contain heart-wrenching photos. Be wary of emails that ask you to click a link or open attachments. These could be phishing scams that try to trick you into giving out your credit card number, Social Security number, or other confidential information. Research the link to be sure it is not malicious.

Text donations. Text donations are simple and effective methods of fundraising. Some of these messages provide a code to send the donation; others provide links. As with other types of solicitations, dig further and research the link or code to ensure that it points to a legitimate organization and campaign. Give the charity a quick call and see if you have the correct number to donate by text.²⁹

Secure web addresses. When donating online, make sure the website you're using is secure. Unless the charity uses a separate payment site, the web address should match that of the charity that will receive the donation. It should start with "https:" to indicate the site is secure. The site may also show a padlock symbol, indicating it is secure and encrypted. Pay with a credit card rather than a debit card. Most cards offer fraud protection.

Giving after a disaster

New Yorkers are eager to help when a disaster occurs. Unfortunately, fraudulent organizations can take advantage of good intentions.

Here are some guidelines to donating to disaster-relief efforts:

- » Donate to charities you have heard of and that have experience in disaster relief.
- » Check a website like Center for Disaster Philanthropy (<https://disasterphilanthropy.org>) to find out which charities are on the ground for a given disaster
- » Check the charity's website: Has it worked in the affected area or does it partner with local relief organizations?
- » Does the charity's website mention the fundraising campaign you plan to support?
- » Does the charity say how it plans to use a donation?
- » Does the campaign have a specific dollar goal? If so, what will be done with excess donations?
- » Do not give your credit card or bank account info to unknown organizers who say they are fundraising for the victims
- » Do not wire money
- » Do not send cash or gift cards to anyone who claims to be raising money for disaster relief

When donating to international disaster relief, choose a reputable organization working in the affected area. Agencies such as the American Red Cross (<https://www.redcross.org>) and the United Nations (<https://www.un.org>) offer valuable information on the best ways to lend support overseas.

Once you pick a charity, vet its track record. Websites such as Charity Navigator (<https://www.charitynavigator.org>) or Charity Watch (<https://www.charitywatch.org>) can help gauge how well charities have accomplished their mission.

You can also refer to the resources listed on page 3.

Handling telemarketers

Even with cell phones, people still receive telemarketing calls. Telemarketing can be effective for furthering a charity's message. Stories of homeless veterans, children with cancer, and so forth can resonate with donors, and most telemarketing campaigns raise and deliver funds to genuine charities.

But such heartstring appeals are also a favorite tactic of fraud artists. While most telemarketing campaigns raise and deliver funds to genuine charities, some fundraisers use misleading tactics to dupe donors, and their gifts never go to support the services described. The Charities Bureau aims to shut down fraudulent fundraisers.

New York law prohibits telemarketers from making false, misleading, or deceptive statements when soliciting contributions. It requires telemarketers soliciting for charities to make certain disclosures to potential donors.

Telemarketers must provide you with certain information:

- » The name of the individual telemarketer
- » If the solicitation is being conducted by a telemarketer employed by a professional fundraising company and, if so, the name of the company
- » That the telemarketer is being paid to make the call³⁰

If you choose to consider the caller’s request, ask:

- » Is the organization charitable?
- » What programs are conducted by the charity? Ask for specifics.
- » Is the caller a paid telemarketer?
- » What percentage of your donation will the charity receive?

Requests to be placed on that charity’s “do not call” list:

Even if you have already put your name on the Federal Trade Commission’s “do not call” list, keep in mind that tax-exempt, non-profit organizations are still allowed to call you. Visit <https://donotcall.gov> for more information and to register. Be aware that if you make a donation over the phone, you are likely to receive more telephone solicitations. Once you donate, your name, number, and donation history are valuable assets that can be sold or shared with other organizations. You can request that the organization not sell your information, but there is no way to ensure they will follow your request.³¹

If you receive a call asking for money, do not feel obligated to give on the spot. Make sure that the organization is charitable and has a track record you can evaluate. The accompanying graphic shows the results of 2024 telemarketing campaigns. In 2024, there were 311 campaigns that used telemarketing in New York. This is a slight uptick from 2023, when there were 306 such campaigns.

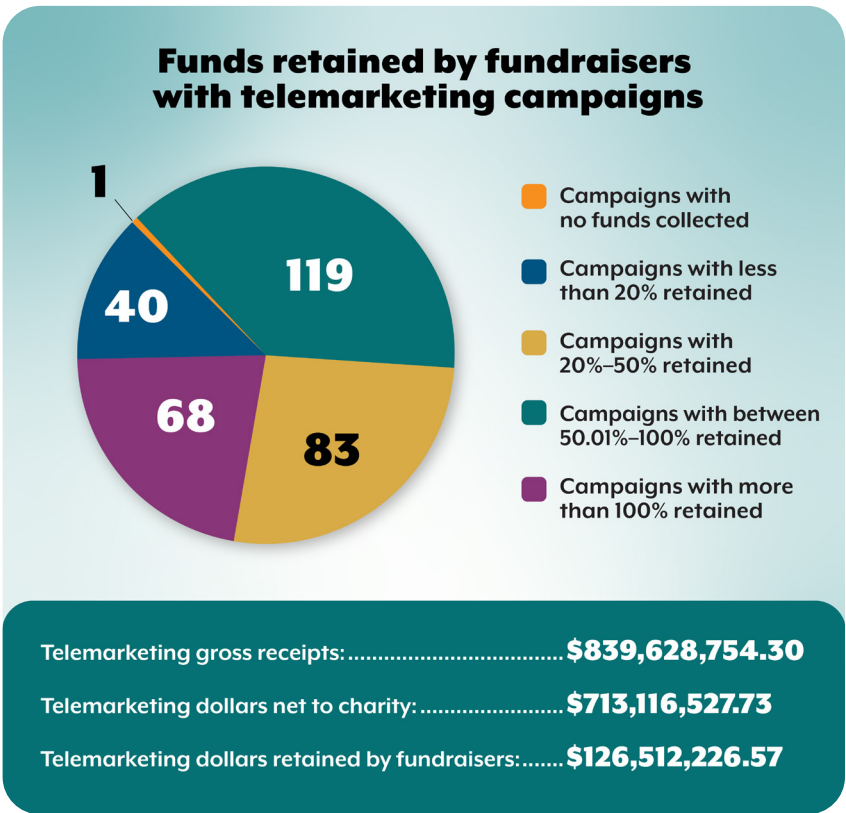


Figure 3.

How to tell a charity from a political action committee

Some political action committees (PACs) hire professional fundraisers who use heart-string appeals to raise funds for the PACs. Campaigns for these not-for-profit organizations may make them sound like charities helping veterans or cancer patients, but they are not.

PACs are tax-exempt organizations formed under another section of the Internal Revenue Code than charitable organizations.³² Contributions to a PAC are not tax deductible. In some instances, much of the funds raised may not even go to lobbying elected officials but may be retained by the professional fundraiser as a fee for conducting the campaign.

If a telemarketer calls to request a contribution:

- » Ask whether the organization is a charity and whether your contribution will be tax deductible. If the organization is actually a PAC, it must inform you that contributions are not tax deductible.³³
- » Ask what portion of your donation will be applied to charitable activities and which programs will benefit.
- » If you want more information, check the Federal Election Commission (FEC) database of PACs to see if the organization is listed. If an organization is a PAC, it must register with the FEC and include its most recent mission statement and funding.
 - » Search the FEC database: <https://www.fec.gov/data/browse-data/?tab=committees>

Tips for evaluating a direct-mail appeal

Even in today's digital world, direct mail retains a certain edge over a blizzard of emails that can easily be deleted.³⁴ A direct mailing may sit on counters until a donor is ready to contribute.³⁵ Direct mail is expensive, though. The cost of non-profit direct mail postage has gone up 50 percent over the last four years. A single piece can cost as much as 17 cents.³⁶

As with other methods of solicitation, bad actors can use direct mail campaigns to reach potential donors. If you receive a charitable solicitation in the mail from a charity you do not know, take a close look at what you have been sent.

- » Does the organization have a name that sounds like a well-known charity? Check the organization online. Is it the one you think it is?
- » Does the mailing claim to follow up on a pledge that you do not remember making? Keep records of your pledges so you will not be scammed.
- » Does the mailing state that a copy of the charity's most recent financial report can be viewed in the Charities Bureau's registry (https://www.charitiesnys.com/RegistrySearch/search_charities.jsp) or obtained directly from the charity?
- » Does the mailing clearly describe the programs or activities that the charity plans to fund with your donation, or include a statement that a detailed description of those activities is available upon request?
- » Look carefully if the mailer is asking you for a gift-in-kind, like a clothing donation. Do you know if the clothes are being donated to a shelter, for example, or to a retailer?
- » To opt out of or limit direct mail from that charity in the future, check the mailer to see if there's a box to opt out. If not, check the charity's website for a similar opt-out option or give them a call.³⁷

If you think an organization may be fraudulent, please contact the Charities Bureau Complaints Section: ag.ny.gov/charity-complaint.

Street fundraisers

When you are out shopping, you may encounter people raising money for charities outside of the grocery store, at the mall, or at a local farmer's market. Many are hired by professional fundraisers. These fundraisers must be registered with the Charities Bureau. Some municipalities also require street solicitors to have a permit or license.

If you are asked to give:

- » A professional solicitor must identify that they are hired by a professional fundraiser and tell you the name of that fundraiser.³⁸
- » Do not give out your bank account or credit card information.
- » Do not feel pressured to give on the spot. If a pitch sounds like something you might consider, ask to be put on the organization's mailing list, do some additional research, and donate later if you like what you see.

Commercial co-ventures and checkout requests

When you see a retailer offer a promotion where you buy a product and the retailer donates a percentage to a charity, these are called commercial co-ventures; in New York they are not required to register with the Charities Bureau. Shoppers also often are asked to round up at the checkout to donate to a charity. However, a charity should be able to confirm if it has a commercial co-venture or other promotion such as a check-out request with a specific retailer. And that for-profit partner must report to the charity on what they have raised. Be aware that some states require registration and disclosures by commercial co-venturers.

As with other charitable solicitations, there are things to keep in mind with check-out promotions.

- » Do not feel pressured to round up at the register. It's OK to say No. If the cause appeals to you, research the charity and see if you want to give to it directly.
- » If a round-up request is not for a specific charity but asks for help for veterans or another heart-string cause, ask for the name of the charity that will receive the funds and how your donation will be used. If the answers to those questions are not available, you may want to donate to the cause another way.

Endnotes

1. N.Y. Executive Law Section 173(l) (2014).
2. N.Y. Executive Law Section 173-a(l) (2014).
3. Internal Revenue Service (n.d.). *Exempt Organizations Business Master File*. Retrieved October 10, 2025, from <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf>
4. New York State Department of Labor (NYSDOL; August 21, 2025) [personal communication].
5. NYSDOL (n.d.). *Quarterly census of employment and wages*. Retrieved August 21, 2025, from www.dol.ny.gov/quarterly-census-employment-and-wages
6. NonProfit PRO (2025, May 5). *New data shows everyday donors are the key to sector resilience*. Retrieved September 24, 2025, from <https://www.nonprofitpro.com/article/new-data-shows-everyday-donors-are-the-key-to-sector-resilience/>
7. Neon One. (2025) *Generosity Report*. <https://neonone.com/resources/the-generosity-report>
8. Uchida, K. (2024, August 27). 5 takeaways from the 2024 DAF fundraising report. *Candid*. <https://candid.org/blogs/5-takeaways-2024-daf-donors-fundraising-report>
9. Sarrantonio, T. (2025, May 5). Generosity is evolving. Are we paying attention? *Giving USA*. <https://givingusa.org/generosity-is-evolving-are-we-paying-attention>
10. *Generosity is evolving*. See note 9.
11. *Generosity Report*. See note 7.
12. *Generosity is evolving*. See note 9.
13. Philanthropy News Digest. (2023, December 12). *American volunteerism continues to decline, studies find*. <https://philanthropynewsdigest.org/news/american-volunteerism-continues-to-decline-studies-find>
14. Schlachter, L.H. and Marshall, T. (2024, November 19). *U.S. Volunteerism Rebounding After COVID-19 Pandemic*. U.S. Census Bureau. <https://www.census.gov/library/stories/2024/11/civic-engagement-and-volunteerism.html>
15. American Red Cross. (n.d.). Retrieved September 25, 2025, from <https://www.redcross.org/about-us/our-work/disaster-relief.html>
16. Krull, M. (2024, July 19). *Humanitarian efforts in Rome helping those displaced by tornado*. Spectrum News 1. <https://spectrumlocalnews.com/nys/central-ny/news/2024/07/18/meals--services-offered-to-help-rome-recover>
17. New York Cares. (2024) *Annual report 2024*. https://www.newyorkcares.org/sites/default/files/2025-09/2024AnnualReport_FINAL-web-upload.pdf
18. *New York Cares annual report*. See note 17.

19. Association of Fundraising Professionals. (n.d.). *Code of ethical standards*. Retrieved September 24, 2025, from www.afpglobal.org/ethicsmain/code-ethical-standards
20. OAG. (2025, July 9). *Attorney General James urges New Yorkers to be cautious when donating to Texas flooding relief*. [press release]. <https://ag.ny.gov/press-release/2025/attorney-general-james-urges-new-yorkers-be-cautious-when-donating-texas>
21. Federal Trade Commission (2025, September 25). *FTC and 19 states act to stop a deceptive cancer charity fundraising scheme* [press release]. <https://www.ftc.gov/news-events/news/press-releases/2025/09/ftc-19-states-act-stop-deceptive-cancer-charity-fundraising-scheme>
22. Instead. (2024, September 17). *GoFundMe donations tax deduction guide*. <https://www.instead.com/resources/blog/are-gofundme-donations-tax-deductible>
23. Federal Trade Commission (FTC). (2025, September). *Donating through crowdfunding, social media, and fundraising platforms*. <https://consumer.ftc.gov/articles/donating-through-crowdfunding-and-fundraising-platforms>
24. M+R Benchmarks (2025). *Benchmarks 2025*. <https://mrbenchmarks.com/charts/social-media> [<https://d30s75h9mppy92.cloudfront.net/mr-benchmarks-25/files/2025+M%2BR+Benchmarks.pdf>]
25. Nonprofit Tech for Good (n.d.). *2025 Online fundraising statistics for nonprofits*. Retrieved October 7, 2025, from <https://www.nptechforgood.com/101-best-practices/online-fundraising-statistics-for-nonprofits>
26. GoFundMe (n.d.). *Year in Help 2024*. Retrieved October 7, 2025, from <https://www.gofundme.com/c/gofundme-2024-year-in-help>
27. See note 23.
28. Neon One. (2024, April 19). *Recurring donations 101: A guide for nonprofits*. <https://neonone.com/resources/blog/recurring-donations>
29. FTC (2025, July 10). *Help the people affected by flooding in Texas — not a scammer* [consumer alert]. <https://consumer.ftc.gov/consumer-alerts/2025/07/help-people-affected-flooding-texas-not-scammer>
30. N.Y. Executive Law section 174-b (3) (2019). <https://www.nysenate.gov/legislation/laws/EXC/174-B>
31. National Association of State Charity Officials. (n.d.). *Make your donations count, whether they're political or charitable*. <https://static1.squarespace.com/static/682e13ebf6c80409236c7bdd/t/68caec4692fe1314592bd306/1758129222976/NASCO+Scam+PAC+Giving+Tips+10-1-24.1.pdf>
32. 126 U.S. Code section 527 (1986). <https://www.govinfo.gov/content/pkg/USCODE-2023-title26/pdf/USCODE-2023-title26-subtitleA-chapI-subchapF-partVI-sec527.pdf>
33. Federal Election Commission (n.d.). *Fundraising notices for campaigns*. Retrieved October 10, 2025, from <https://www.fec.gov/help-candidates-and-committees/making-disbursements/fundraising-notices-campaigns>

34. Tigner, R., regulatory counsel, Nonprofit Alliance (2025, October 22). [online meeting]
35. Tigner, R. See note 34.
36. Tigner, R. See note 34.
37. Tigner, R. See note 34.
38. N.Y. Executive Law section 174-b(3). See note 31.