**Registered Charity Number: 1118484** 



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# **Information for Overseas Donors**

Making an overseas donation to the Buwan Kothi International Trust.

There are two ways you can make a donation to the Trust:

## Online by Credit Card or PayPal™

You can make an single or regular donation online with a credit card or via PayPal™ at

www.justgiving.com/buwankothi/

## **International Bank Transfer**

Your can make an international bank ("wire") transfer through the SWIFT payment system. To do so, you must use our BIC (Bank Identifier Code) and unique IBAN (International Bank Account Number) details as follows:

BIC: CPBK GB22

**IBAN:** GB72 CPBK 0892 9965 2109 45

### Information for US donors

Although not completely restricted, a US citizen or resident is **generally** not entitled to an income tax charitable deduction for donations to foreign charitable organisations, as Buwan Kothi International Trust is not a registered with the Internal Revenue Service as a 501(c)(3) non-profit organisation.

However, provided that you are a citizen or resident of the United States, a contribution to a foreign charity may be deductible for **US gift tax** purposes, as Buwan Kothi International Trust is an organisation described in IRC section 2522 (a) as an organisation that is "organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes." Availability of the gift tax charitable deductions is not limited to contributions to US domestic non-profit organisations.

#### **Information for Canadian donors**

Unfortunately, you cannot claim donations made to UK charities on your Canadian income tax.