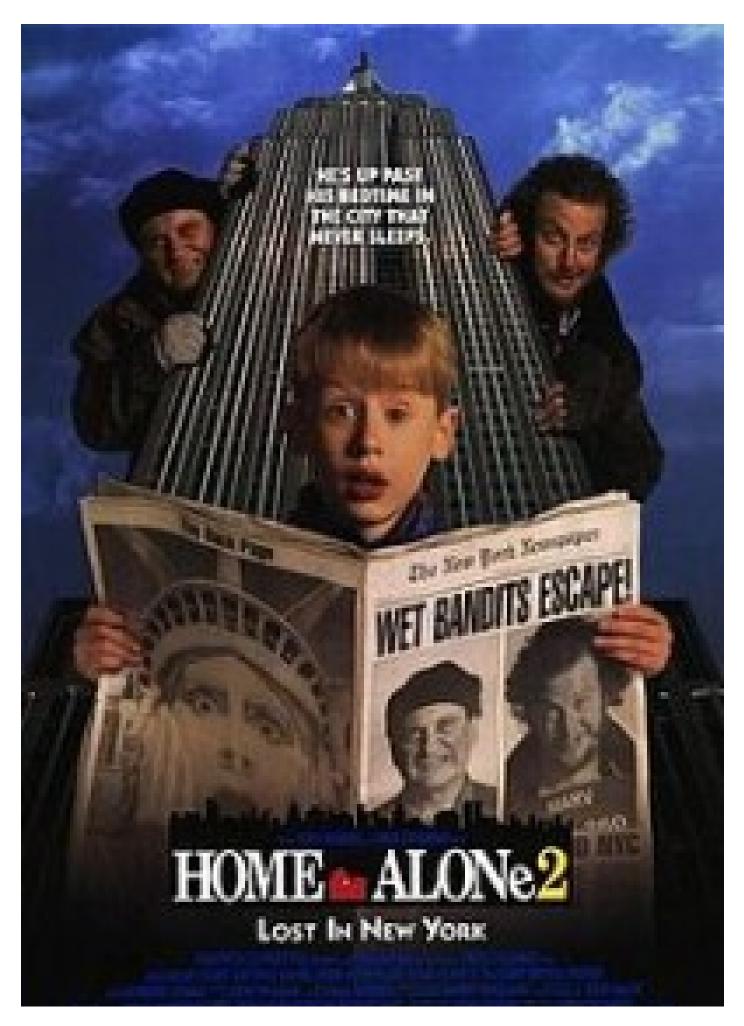


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KEEP THE CHANGE, YA FILTHY ANIMAL!

Dec 01, 2011

In Home Alone 2, the villains from the first movie have inexplicably broken out of jail



and end up in New York. Daniel Stern's character, Marv, wraps his glove in tape, dips it in a holiday donation receptacle manned by a Santa Claus, and pulls it out covered with coins.

Harry: That's very smart, Marv. You bust outta jail to rob 14 cents from a Santa Claus?

Mary: Every little bit helps. Besides, now we've got our new nicknames: We're the Sticky Bandits!

At this point in the movie, only the most prescient of prognosticators could predict that this pair's crime spree would be terminated by a precocious adolescent vigilante's arsenal of paint cans, construction tools and bricks (who coincidentally ended their earlier Chicago burglary binge).

In real New York, in late 2009, the Attorney General brought action against United Homeless Organization ("UHO"). UHO workers would set up plastic water-cooler bottles and raise funds purportedly for the homeless. The attorney general determined that the two UHO founders used UHO funds for personal expenses and UHO had no governing board or financial oversight. By June 2010, UHO had been shut down and its founders banned from operating any New York non-profits (these events are well-documented by the New York Daily News).

The IRS also investigated UHO. UHO did not file annual returns and did not respond to the IRS' inquiries. In PLR 201146021, the IRS revoked UHO's 501(c)(3) status for failure to operate exclusively for exempt purposes.

The lesson for the rest of us from UHO and the Sticky Bandits, is that some people may try to take advantage of the giving spirit of this season. If you are unsure about the legitimacy of a charity, you can look on IRS Publication 78 (which lists all 501(c)(3)s, though it is only updated a few times each year). Other good resources include guidestar and charity navigator.

Your other option is to pursue vigilantism. A few cautions for regarding this course: (1) not all bad guys will think fire crackers sound like a gun, (2) not all bad guys will mistake movie dialogue for live conversation and (3) per the official superhero registry, a lot of the cool vigilante names and costumes like Doktor Discord, Shadow Hare, Angle Grinder Man and Superhero have already been taken.

MEET THE TEAM



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