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**Season of Giving**

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In an article published in the December 16 print edition of the Atlanta Business Chronicle, Scot Kirkpatrick offers insight to tax considerations when giving back this holiday season. Businesses and individuals need to do their due diligence when donating money to take advantage of tax deduction opportunities, and the article advises readers to keep careful records of any benefit received from donations. You have to have receipts and a cancelled check isn't always good enough these days, explains Kirkpatrick. You need to have written acknowledgement of the gift. Kirkpatrick further explains, For the most part, retirement assets do not fall into this category of giving, which means you can't donate from your IRA, Roth IRA or 401k.