

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2007 calendar year, or tax year beginning and ending

B Check if applicable: C Name of organization BBB WISE GIVING ALLIANCE D Employer identification number 52-1070270 E Telephone number (703) 276-0100

G Website: WWW.BBB.ORG/CHARITY H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) if "Yes," enter number of affiliates H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

J Organization type (check only one) [X] 501(c)(3) (Insert no.) 4947(a)(1) or 527

K Check here [] if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 1,729,458. M Check [] if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and multiple columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues; 4 Interest on savings; 5 Dividends; 6 Gross rents; 7 Other investment income; 8 Gross amount from sales of assets; 9 Special events and activities; 10 Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets; 21 Net assets or fund balances at end of year.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ 0 • noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ 0 • noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	0.	0.	0.	0.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c		0.	0.	0.
27 Pension plan contributions not included on lines 25a, b, and c				
28 Employee benefits not included on lines 25a - 27				
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees	6,000.		6,000.	
32 Legal fees				
33 Supplies	8,108.	7,086.	284.	738.
34 Telephone	3,472.	3,035.	121.	316.
35 Postage and shipping	140,765.	29,333.	5,103.	106,329.
36 Occupancy	56,461.	50,179.	1,745.	4,537.
37 Equipment rental and maintenance				
38 Printing and publications	122,976.	73,289.		49,687.
39 Travel	21,242.	14,913.	6,179.	150.
40 Conferences, conventions, and meetings	17,908.	16,999.		909.
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	911.	796.	32.	83.
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 1	1,334,062.	1,075,505.	163,058.	95,499.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,711,905.	1,271,135.	182,522.	258,248.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A;
 (iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 3	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a SEE STATEMENT 2	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	1,271,135.
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	1,271,135.

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	55,127.	46 26,263.
	47 a Accounts receivable	47a 25,584.	47c 25,584.
	b Less: allowance for doubtful accounts	47b	
	48 a Pledges receivable	48a 57,500.	48c 57,500.
	b Less: allowance for doubtful accounts	48b	
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	51c
	b Less: allowance for doubtful accounts	51b	
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
	55 a Investments - land, buildings, and equipment: basis	55a	55c
	b Less: accumulated depreciation	55b	
	56 Investments - other		56
	57 a Land, buildings, and equipment: basis	57a 19,731.	57c 2,185.
b Less: accumulated depreciation STMT 4	57b 17,546.		
58 Other assets, including program-related investments (describe ▶		58	
59 Total assets (must equal line 74). Add lines 45 through 58	113,126.	59 111,532.	
Liabilities	60 Accounts payable and accrued expenses		60
	61 Grants payable		61
	62 Deferred revenue	299,416.	62 395,583.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe ▶ SEE STATEMENT 5)	133,314.	65 18,000.
66 Total liabilities. Add lines 60 through 65	432,730.	66 413,583.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	<354,604.>	67 <359,551.>
	68 Temporarily restricted	35,000.	68 57,500.
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	<319,604.>	73 <302,051.>	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	113,126.	74 111,532.	

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82a	X
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
83 b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
84 b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	
85 c	Dues, assessments, and similar amounts from members	85c	N/A
85 d	Section 162(e) lobbying and political expenditures	85d	N/A
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
85 h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
86 b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
88 b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
89 b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
89 e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
89 f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
89 g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed ▶ SEE STATEMENT 8		
90 b	Number of employees employed in the pay period that includes March 12, 2007	90b	10
91 a	The books are in care of ▶ BBB WISE GIVING ALLIANCE Telephone no. ▶ 703-276-0100 Located at ▶ 4200 WILSON BOULEVARD, SUITE 800, ARLINGTON, VA ZIP + 4 ▶ 22203-1804		
91 b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?
If "Yes," enter the name of the foreign country
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
and enter the amount of tax-exempt interest received or accrued during the tax year

Part VII Analysis of Income-Producing Activities (See the instructions.)

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue (CHARITY SEALS, PUBLICATIONS), 94 Membership dues, 95 Interest on savings, 96 Dividends, 97-103 Other revenue, 104 Subtotal, 105 Total.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a	-----					
b	-----					
c	-----					
Totals						

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a	-----					
b	-----					
c	-----					
Totals						

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here: *Joseph E. Dillon* Signature of officer | 4/30/08 Date
 JOSEPH E. DILLON VICE PRESIDENT/CFO Type or print name and title

Paid Preparer's Use Only: *Subrina H. Wood* Preparer's signature | 4/29/08 Date | Check if self-employed | Preparer's SSN or PTIN (See Gen. Inst. X)
 Firm's name (or yours if self-employed), address, and ZIP + 4: TATE AND TRYON
 805 15TH STREET, NW SUITE 900
 WASHINGTON, DC 20005
 EIN: _____ Phone no.: (202) 293-2200

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

BBB WISE GIVING ALLIANCE

Employer identification number

52-1070270

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
MARGERY HEITBRINK C/O BBB WGA, ARLINGTON, VA 22203	SR ADVISOR 35.00	84,897.	12,946.	
JULIE RIZZO C/O BBB WGA, ARLINGTON, VA 22203	DIR FUNDRAISI 35.00	78,291.	11,257.	
GAYLE LORENZ C/O BBB WGA, ARLINGTON, VA 22203	CHARITY ANALYST 35.00	53,307.	4,730.	
SHAWN VAN GORDER C/O BBB WGA, ARLINGTON, VA 22203	ASSOCIATE DIRECTOR 35.00	50,678.	8,534.	
ALL ARE COMPENSATED BY THE RELATED COUNCIL OF BETTER BUSINESS BUREAUS				
Total number of other employees paid over \$50,000 ▶	0			

Part II A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

Part III Statements About Activities (See page 2 of the instructions.)

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?	2a	X
b	Lending of money or other extension of credit?	2b	X
c	Furnishing of goods, services, or facilities?	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	2d	X
e	Transfer of any part of its income or assets?	2e	X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	X
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b	Did the organization make any taxable distributions under section 4966?	4b	N/A
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A
d	Enter the total number of donor advised funds owned at the end of the tax year	N/A	
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	N/A	
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	0.	
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	0.	

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total <input type="checkbox"/>					

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,130,476.	1,127,467.	1,172,573.	1,533,975.	4,964,491.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	652,667.	431,096.	233,211.	55,492.	1,372,466.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	63.	70.	86.	4,046.	4,265.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,783,206.	1,558,633.	1,405,870.	1,593,513.	6,341,222.
24 Line 23 minus line 17	1,130,539.	1,127,537.	1,172,659.	1,538,021.	4,968,756.
25 Enter 1% of line 23	17,832.	15,586.	14,059.	15,935.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 99,375.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,275,594.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 4,968,756.
d Add: Amounts from column (e) for lines: 18 4,265. 19					26d 1,279,859.
22 26b 1,275,594.					26e 3,688,897.
e Public support (line 26c minus line 26d total)					26f 74.2419%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2006) (2005) (2004) (2003)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 16					27c N/A
17 20 21					27d N/A
d Add: Line 27a total and line 27b total					27e N/A
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE

Part V Private School Questionnaire (See page 9 of the Instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
.....			
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
.....			
.....			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group.

Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
	N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is - The lobbying nontaxable amount is -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2007

Name of organization

BBB WISE GIVING ALLIANCE

Employer identification number

52-1070270

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule-see Instructions.)

General Rule-

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules-

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Name of organization BBB WISE GIVING ALLIANCE	Employer identification number 52-1070270
---	---

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990	OTHER EXPENSES			STATEMENT 1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PERSONNEL SERVICES*	903,431.	789,026.	31,869.	82,536.
OTHER SUPPORT SERVICES	317,832.	202,087.	103,097.	12,648.
CONSULTANTS	8,250.	8,250.		
ONLINE SYSTEM PATENT APPLICATION	1,388.	1,388.		
STATE REGISTRATION	8,828.		8,828.	
BANK CHARGES	19,089.		19,089.	
MEDIA AND PUBLIC OUTREACH	70,359.	70,359.		
MISCELLANEOUS	4,885.	4,395.	175.	315.
TOTAL TO FM 990, LN 43	1,334,062.	1,075,505.	163,058.	95,499.

*REIMBURSEMENT OF SALARIES, PAYROLL TAXES AND BENEFITS OF STAFF PERSONS PAID THROUGH THE COUNCIL OF BETTER BUSINESS BUREAUS, INC.

DESCRIPTION OF PROGRAM SERVICE ONE

CHARITY REPORTING ACTIVITIES:

THE BBB WISE GIVING ALLIANCE (THE ALLIANCE) ISSUES CHARITY ACCOUNTABILITY STANDARDS, PREPARES AND DISTRIBUTES REPORTS ABOUT CHARITIES BASED ON THESE STANDARDS, AND PROVIDES THE PUBLIC WITH GENERAL ADVICE ON WISE GIVING. THE BBB CHARITY STANDARDS ADDRESS VARIOUS ASPECTS OF ACCOUNTABILITY, INCLUDING CHARITY FINANCES, GOVERNANCE, AND FUNDRAISING PRACTICES. THE ALLIANCE'S KEY PUBLICATION IS THE QUARTERLY 'BETTER BUSINESS BUREAU WISE GIVING GUIDE' THAT SUMMARIZES THE ALLIANCE'S EVALUATION OF OVER 1,200 NATIONAL CHARITIES AND INCLUDES ARTICLES ON CHARITY ACCOUNTABILITY ISSUES. THROUGH E-MAIL, TELEPHONE AND LETTERS, THE ALLIANCE ANSWERS QUESTIONS FROM INDIVIDUALS, CORPORATE AND FOUNDATION GIVERS, CHARITIES, AND THE MEDIA; PROVIDES INFORMATION ABOUT SPECIFIC ORGANIZATIONS; AND SHARES ITS PERSPECTIVE ON CHARITABLE GIVING ISSUES. IN ADDITION, ITS WEBSITE AT WWW.BBB.ORG/CHARITY INCLUDES WISE GIVING ADVICE, AS WELL AS ACCESS TO INDIVIDUAL, DETAILED REPORTS ON NATIONAL CHARITIES THAT EXPLAIN WHETHER THE CHARITY MEETS OR DOES NOT MEET THE BBB CHARITY STANDARDS. THESE REPORTS ALSO PROVIDE DETAILED INFORMATION ON THE BACKGROUND, PROGRAMS, AND FINANCES OF THE ORGANIZATION. NATIONAL CHARITIES THAT MEET STANDARDS CAN APPLY TO PARTICIPATE IN THE ALLIANCE'S NATIONAL CHARITY SEAL PROGRAM.

TO FORM 990, PART III, LINE A

GRANTS

EXPENSES

1,271,135.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 3
PART III

EXPLANATION

THE ALLIANCE SEEKS TO PROVIDE INFORMATION TO DONORS TO ASSIST THEM IN MAKING KNOWLEDGEABLE CHOICES ABOUT THEIR GIVING DECISIONS.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 4

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER EQUIPMENT	19,731.	17,546.	2,185.
TOTAL TO FORM 990, PART IV, LN 57	19,731.	17,546.	2,185.

FORM 990

OTHER LIABILITIES

STATEMENT 5

DESCRIPTION

AMOUNT

DUE TO COUNCIL OF BETTER BUSINESS BUREAUS

18,000.

TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B

18,000.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 6
 TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE	
			BEN PLAN CONTRIB	EXPENSE ACCOUNT
HERMAN ART TAYLOR** C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	PRESIDENT AND CEO 35.00	196,875.	21,211.	0.
BENNETT WEINER** C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	CHIEF OPERATING OFFICER 35.00	125,000.	15,204.	0.
DOUGLAS BAUER C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	CHAIRMAN 1.00	0.	0.	0.
ERNEST R. GUTIERREZ, JR. C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	VICE CHAIR 1.00	0.	0.	0.
VIRGINIA M. ESPOSITO C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	SECRETARY 1.00	0.	0.	0.
MARCUS OWENS C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	TREASURER 1.00	0.	0.	0.
THOMAS M. BARTHOLOMY C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
EVELYN BRODY C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
MARGERY S. BRONSTER C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
MICHELLE L. COREY C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
JOHN EDIE C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.

BBB WISE GIVING ALLIANCE

52-1070270

JOHN H. GRAHAM, IV C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
CHERYL LAMM C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
IRV KATZ C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
JAMES E. MCHALE C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
DAVID E. ORMSTEDT C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
JOSEPH R. REYNOLDS C/O BBB WGA 4200 WILSON BLVD, #800 ARLINGTON, VA 22203	BOARD MEMBER 1.00	0.	0.	0.
**TAYLOR AND WEINER WERE COMPENSATED BY THE COUNCIL OF BETTER BUSINESS BUREAUS, INC., A RELATED ORGANIZATION.	0.00	0.	0.	0.
THESE TWO INDIVIDUALS ARE NOT VOTING MEMBERS OF THE BBB WISE GIVING ALLIANCE BOARD.	0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		<u>321,875.</u>	<u>36,415.</u>	<u>0.</u>

FORM 990

PART V-A OFFICER COMPENSATION FROM
RELATED ORGANIZATIONS

STATEMENT 7

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
HERMAN ART TAYLOR	196,875.	21,211.	

NAME OF RELATED ORGANIZATION	EMPLOYER ID NUMBER
COUNCIL OF BETTER BUSINESS BUREAUS, INC.	23-7079691

RELATIONSHIP BETWEEN ORGANIZATIONS

BOTH ENTITIES ARE UNDER COMMON CONTROL AND HAVE SIMILAR PURPOSES

COMPENSATION DESCRIPTION

THE OFFICERS OF THE REPORTING ORGANIZATION ARE PAID UNDER THE RELATED ORGANIZATION'S TAX IDENTIFICATION NUMBER. THE REPORTING ORGANIZATION REIMBURSES THE RELATED ORGANIZATION FOR COMPENSATION PAID ON ITS BEHALF.

OFFICER'S NAME	COMPENSATION	EMPLOYEE BENEFIT PLAN CONTRIBUTION	EXPENSE ACCOUNT
BENNETT WEINER	125,000.	15,204.	

NAME OF RELATED ORGANIZATION	EMPLOYER ID NUMBER
COUNCIL OF BETTER BUSINESS BUREAUS, INC.	23-7079691

RELATIONSHIP BETWEEN ORGANIZATIONS

BOTH ENTITIES ARE UNDER COMMON CONTROL AND HAVE SIMILAR PURPOSES

COMPENSATION DESCRIPTION

THE OFFICERS OF THE REPORTING ORGANIZATION ARE PAID UNDER THE RELATED ORGANIZATION'S TAX IDENTIFICATION NUMBER. THE REPORTING ORGANIZATION REIMBURSES THE RELATED ORGANIZATION FOR COMPENSATION PAID ON ITS BEHALF.

BBB WISE GIVING ALLIANCE
 EIN: 52-1070270
 YEAR ENDED: DECEMBER 31, 2007

FORM 990

STATEMENT 7a

PART V. LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

Name	Title and average hours per week	Total Compensation	Program Services	Management & General	Fundraising	Total Contributions to employee benefit plans	Program Services	Management & General	Fundraising	Expense account and other allowances
Herman Art Taylor	President / CEO - BBB WGA Full time	196,875	162,422	14,766	19,688	21,211	17,499	1,591	2,121	0
Bennett M. Weiner	Vice President Full time	125,000	112,500	12,500	-	15,204	13,684	1,520	-	0
Totals		321,875				36,415				
Grand Total		358,290								

THE OFFICERS OF THE REPORTING ORGANIZATION ARE PAID UNDER THE RELATED ORGANIZATION'S TAX IDENTIFICATION NUMBER. THE REPORTING ORGANIZATION REIMBURSES THE RELATED ORGANIZATION FOR COMPENSATION PAID ON ITS BEHALF.

FORM 990

LIST OF STATES RECEIVING COPY OF RETURN
PART VI, LINE 90

STATEMENT 8

STATES

AL, AK, AR, AR, CA, CO, CT, FL, GA, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OH
OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI

FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 9

LINE EXPLANATION OF RELATIONSHIP OF ACTIVITIES

- 93A REVENUES ARE DERIVED FROM LICENSE FEES FROM PARTICIPANTS OF THE NATIONAL CHARITY SEAL PROGRAM. THE FEES ARE DIRECTED TOWARDS ESTABLISHING AND MONITORING THE SEAL PROGRAM AND HELPING TO SUPPORT THE ALLIANCE'S CORE REPORTING ACTIVITIES.
- 93B REVENUES ARE PRINCIPALLY DERIVED FROM SALES OF DONOR EDUCATION PUBLICATIONS. SALE OF THESE PUBLICATIONS HELPS TO ADVANCE THE BBB WGA'S EXEMPT PURPOSE OF PROVIDING INFORMATION TO DONORS TO ASSIST THEM IN MAKING KNOWLEDGEABLE CHOICES IN CHARITABLE GIVING.

SCHEDULE A INFORMATION REGARDING TRANSFERS, TRANSACTIONS STATEMENT 11A
AND RELATIONSHIPS WITH NON CHARITABLE ORGANIZATIONS
PART VII, LINE 51b(v)

LOANS AND LOAN GUARANTEES

THE COUNCIL OF BETTER BUSINESS BUREAUS (CBBB) MAINTAINS AND ADMINISTERS THE FINANCIAL ACCOUNTING AND RECORD KEEPING FUNCTIONS OF THE BBB WISE GIVING ALLIANCE (WGA). ALL WGA EXPENDITURES (INCLUDING SALARIES, TRAVEL, RENT, OFFICE SUPPLIES, PROGRAM EXPENSES, AND G&A) ARE PAID FROM CBBB'S MAIN CHECKING ACCOUNT, WHILE WGA'S RECEIPTS ARE DEPOSITED INTO A SEPARATE CHECKING ACCOUNT MAINTAINED IN WGA'S NAME UNDER WGA'S TAX I.D. NUMBER. THE TRANSACTIONS ARE RECORDED THROUGH "DUE TO/DUE FROM" ACCOUNTS (ACCOUNT RECEIVABLE FOR CBBB AND ACCOUNT PAYABLE FOR WGA) ON THE BOOKS OF BOTH CBBB AND WGA. THE SEPARATE "DUE TO/DUE FROM" ACCOUNTS ARE MAINTAINED TO TRACK ANY MONEY OWED BY THE WGA TO THE CBBB.

AT THE END OF THE MONTH A CASH TRANSFER IS MADE (IF CASH IS AVAILABLE) FROM WGA'S CHECKING ACCOUNT INTO CBBB'S CHECKING ACCOUNT TO REIMBURSE CBBB FOR THE EXPENSES INCURRED ON BEHALF OF THE WGA, WHICH REDUCES THE INTERCOMPANY ACCOUNTS RECEIVABLE ON CBBB'S BOOKS AND THE INTERCOMPANY PAYABLE ON WGA'S BOOKS, REDUCING ANY AMOUNTS OWED BY THE WGA.