#### Welcome to...

# Fundraising events, auctions, sponsorships and acknowledgments

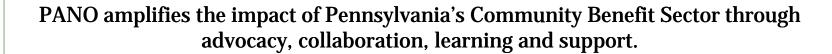


PRESENTED BY:
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TISH MOGAN
STANDARDS FOR EXCELLENCE DIRECTOR
PENNSYLVANIA ASSOCIATION OF NONPROFIT
ORGANIZATIONS

### **About PANO**



#### The Benefit of Membership

Education Programs (including workshops, seminar and webinars on governance,

fundraising, legal issues, grant writing accounting and budgeting)



**Advocacy** 

**Leadership Development** 

**Resource Library** 

**Technical Assistance** 

**Discounted Services** 

**Standards for Excellence Program**®

#### About Nonprofit Issues®

# Don Kramer's An Electronic Newsletter of "Nonprofit Law You Need to Know" NONPROFITISSUES www.nonprofitissues.com

Nonprofit Issues® is a national Web newsletter of "Nonprofit Law You Need To Know." Written for nonprofit executives and their advisors, Nonprofit Issues provides clear, concise and comprehensive coverage of real issues that affect nonprofits every day.

## Preplanning

- Name of event
- Permits

Public places

Lottery

Alcohol sales

**Food Preparation** 

**Performance** 



## Preplanning

Invitations

Quid Pro Quo rules

Solicitation imprint

Lobbying Issues



## Charitable Solicitation Registration

- Consultant
- Organization

#### Internet solicitation

- Purpose of fundraising
- Imprint



#### **Premises Issues**

- Lease or license
  - > Accessibility
- Sufficient space
- > Indemnification

### Releases & Insurance



Coverage



Parents' release for minors

#### Releases & Insurance





Name landlord, others

Social host insurance

**Volunteers** 



## Staffing the Event

Volunteers

Waivers and releases

- Organization staff
- Independent contractorsCaterers
- Safety



## **Avoiding UBIT**

**UBIT** – Unrelated Business Income Tax

"Regularly Carried On"

**Mailing Lists** 



# Tax Implications for Ticket Purchasers and Donors



- ✓ Quid Pro Quo Rules
- ✓ Sponsorship rules
- ✓ In-kind gifts

  Corporations
- ✓ Corporate foundation gifts



- ☐ UBIT issues
- **□** Sales tax collection
- Lotteries

**Deductions** 

#### **Auctions**

- > Basket of Cheer
- > Limit on donor's deduction

**Vacation homes** 

Artists' work



#### **Auctions**

> Valuation Issues



> Tax consequences to purchaser

Quid Pro Quo Rule

> Failure to follow through

## Reporting After the Event

Substantiation

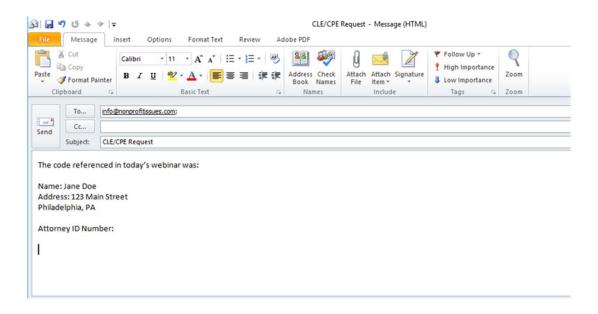
Form 990 tax reporting

Schedule G

#### **CLE and CPE Credit**

Lawyers and accountants seeking credit for this program should send the code announced by Don Kramer to <a href="mailto:info@nonprofitissues.com">info@nonprofitissues.com</a>

Note: credit is only available to participants who registered through Nonprofit Issues.



## Reporting After the Event

Form 9	90 (2013	3)					Page 9
Part	VIII	Statement of Revenue Check if Schedule O contains	a response or note	to any line in this	Part VIII		
				Total revenue	(B) Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants Other Revenue and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	C	Fundraising events	1c				
	d	Related organizations	1d				
	е	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line See Part IV, line 18	1c).				
	6		7	-			

## Questions?



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