



Thank you for choosing Susan G. Komen North Central Alabama as the beneficiary of your fundraising effort! The funds you raise enables us to help Alabama women today throughout our local communities and help improve outcomes for women tomorrow, working towards our goal of a world without breast cancer. Three out of every four net dollars raised locally are invested to help reach, educate and support the breast health of local Alabama women - the other dollar is coming back to our community in the form of funding for ground-breaking local research, better treatments, improved screening and the hope of better ultimate outcomes.

We are very appreciative of our supporters, their enthusiasm and good intentions and we want to support these generous efforts as fully as we can. As good stewards of the funds entrusted to us, it is imperative that we maintain compliance with IRS regulations, tax laws and “best practices” established for 501c3 organizations. To do so, we carefully follow the guidelines, policies and tax laws set by the Internal Revenue Service (IRS), the Better Business Bureau Wise Giving Alliance and the Susan G. Komen National Office.

Federal tax law provides tax benefits to nonprofit organizations recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code (Code). The Code requires that tax-exempt organizations, Susan G. Komen North Central Alabama, must comply with federal tax law in order to maintain tax-exempt status and avoid penalties (more information about compliance rules and procedures that apply to public charities is available at <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>).

Please note that while the Komen North Central Alabama may be able to provide some guidance for your event, we are not able to provide administrative or logistical assistance for the event (e.g., distributing invitations, compiling RSVP’s, selling tickets, sitting on steering committees, etc.). You should be prepared to provide all of the support necessary to organize and conduct the event, including committing all funds required for the event.

3<sup>rd</sup> Party Event Organizers are Responsible for ALL Aspects of the Event including:

- **Organizing:** Securing date/venue, soliciting sponsors, obtaining permits, establishing committees
- **Operations/logistics:** Selling tickets, contracting with vendors, staffing the event, managing employees and volunteers, handling money, thanking participants and sponsors
- **Promotion/publicity/advertising:** Promoting through print media, radio, TV, website; recruiting participants and volunteers, mailing invitations
- **Legal liability and insurance:** Negotiating & executing all contracts, complying with applicable laws, assuming all liability (e.g., for injuries, etc.), securing insurance
- **Financial liability:** ALL COSTS including ensuring vendors/creditors are paid and ensuring losses are covered if event loses money, record keeping, and tax filings
- **Legal liability and insurance:** Negotiating & executing all contracts, complying with applicable laws, assuming all liability (e.g., for injuries, etc.), securing insurance

**Komen North Central Alabama CAN passively help with the event by:**

- Including the event on the calendar of upcoming events that will benefit the Affiliate
- Acknowledging the event, but not cannot promoting or soliciting participation
- Link the Affiliate's website to the home page of the 3rd party's website, but not directly to the event or merchandise (IRS "2-click" rule)
- Providing resources for a breast health table at the event (and staff the table)
- Serving as guest speaker
- Providing a representative at the event for a check presentation
- Providing volunteers to help at the event, subject to certain limitations. Volunteers may not accept money or have any planning or operational responsibilities
- Accepting and acknowledging individual donations made directly to the Affiliate (checks must be written directly to Affiliate and separate from the event fee)

**Komen North Central Alabama CANNOT actively promote the event by:**

- Mailing invitations to Affiliate's constituents
- Send email blasts to constituents outside normal patterns
- Allowing 3rd party to use Affiliate mailing lists contrary to privacy policies
- Soliciting sponsorships or donations for the event
- Endorsing the event, organizers or product
- Pay the event expenses
- Reimburse the 3rd party for event expenses
- Provide insurance for the event
- Assist or agree to provide services
- Issue acknowledgment letters to anyone other than the 3rd party unless the donation is made directly to the Affiliate and is separate from the event participation fee.

- The Affiliate cannot acknowledge event fees or sponsorships, since these are paid directly to the 3<sup>rd</sup> party

**(Continued) Komen North Central Alabama CANNOT *actively* promote the event by:**

- The Affiliate cannot provide volunteers to: serve on event organizing/planning committees, serve in a leadership role at the event or have decision making authority at the event or over event operators and cannot sell tickets, accept admission fees, or otherwise handle event proceeds
- Allow the 3<sup>rd</sup> party to use its tax ID number (“EIN”) to avoid sales tax on purchased items
- Allow event organizers to open a bank account in the Affiliate’s name

**Other Important Policies:**

**Disclosure:** In accordance with the Better Business Bureau Wise Giving Alliance’s guidelines for charitable promotions, all advertising and promotional materials for the event must clearly disclose to the public the specific amount of money from the consumer’s purchase that will be donated to the Affiliate (e.g., “\$10 of each ticket purchased,” “10% of the sales price of this product,” etc.).

**Donations:** Individuals or organizations conducting 3rd party events should provide the Affiliate with a check for the event proceeds, along with an accounting of those proceeds, within an agreed-upon time following conclusion of the event as specified in the LOA. Sponsors, underwriters, attendees and participants must make their payment for the event directly to the individual or organization conducting the event. **3<sup>rd</sup> Party Event Organizers cannot offer sponsors, underwriters, or attendees the option of writing their checks for the event directly to Komen for tax purposes** and should not make statement or take any action which would imply that those payments are tax-deductible.

If a sponsor, underwriter, attendee or participant is interested in making a donation directly to Komen (separate and apart from the event fee), we are happy to accept and acknowledge those donations.

**We sincerely appreciate your desire to support the Komen North Central Alabama Affiliate and our mission to eradicate breast cancer as a life-threatening disease through research, education, screening and treatment.**

**Thank you!**