SALT LAKE EDUCATION FOUNDATION

IS IT A DONATION?

For any questions or concerns, please contact the Salt Lake City School District Development Department
801-578-8270 or **heather.levan@slcschools.org**

INSTRUCTIONS

1) Review this form, in its entirety, **PRIOR** to accepting any money, goods and/or services.
2) If planning a fundraising event, please call the Development Department for assistance; we can help make your event a success!
3) Please don't presume that just because you are holding a fundraising event, all monies raised are donations.
4) Additional information can be found by reviewing Salt Lake Education Foundation's Contribution Acceptance Policy or IRS Publication 526.
5) **This form is only to be used when funds are received through fundraising efforts**; all other funds should be handled through the Accounting Department.

The following questions will help you to determine what is or is not a donation. It is important to make this determination prior to accepting money, goods and/or services and/or holding a fundraising event. The Salt Lake Education Foundation is the only authorized 501(c)(3) non-profit organization of the Salt Lake City School District, and in that role is responsible to acknowledge, receipt and account for charitable donations intended to support specific programs, schools or departments. The proper handling of donated funds is an important responsibility. The Development Department is here to assist and guide district employees and community volunteers through that process.

QUESTIONS APPLY TO MONEY, GOODS AND/OR SERVICES	YES	NO
A) **Is the contribution for a specific student or family?** ***If the answer is YES,*** *it is not a donation.*	☐	☐
B) **Is the contribution for a specific teacher or classroom?** ***If the answer is YES,*** *it is not a donation. Additionally, it is a violation of district policy for employees to accept gifts valued at more than $50 per school year. Contributions are acceptable if given for a specific grade level.*	☐	☐
C) **Is the contribution for fees, registration, field trips, competition, etc, for a specific student?** ***If the answer is YES,*** *it is not a donation.*	☐	☐
D) **Was the contribution a result of a solicitation with a single fixed amount? AND Was a contribution expected from all participants?** ***If both answers are YES,*** *it is not a donation. Most often this scenario is more a fee versus a donation.*	☐	☐
E) **Is the contribution in connection with the purchase of raffle tickets, to play bingo or participate in other games of chance?** ***If the answer is YES,*** *it is not a donation. More importantly, this type of activity is considered illegal in the state of Utah.*	☐	☐
F) **Is the contribution in connection with the purchase of items, goods and/or services?** (Examples: book fair, candy sales, wrapping paper, etc.)	☐	☐
Was there an amount paid over the price of the purchase? ***If the answer is YES,*** *the amount paid is considered a split gift donation. The portion paid for items/goods/services is other revenue, and any amount paid above the price of the purchase is considered a charitable donation. Please clearly communicate the two amounts so the donor(s) can receive a receipt letter from the foundation indicating which portion is tax deductible.* ***If the answer is NO,*** *it is not a donation.*	☐	☐
G) **Were any goods and/or services received in exchange for the contribution?** (Example: silent auctions) ***If the answer is YES,*** *the amount paid is considered a split gift donation. The portion paid for any goods and/or services is other revenue and is not tax deductible; any amount paid above the value of the goods and/or services is considered a charitable donation. Please clearly communicate the two amounts so the donor(s) can receive a receipt letter from the foundation indicating which portion is tax deductible.* ***If the answer is NO,*** *100% of the contribution is considered a charitable donation. A receipt letter will be sent from the foundation indicating the contribution is tax deductible.*	☐	☐
H) **Is the contribution in connection with the purchase of ticket(s) to a play, performance, sporting event, etc.?**	☐	☐
Was there an amount paid over the price of the purchase? ***If the answer is YES,*** *the amount paid is considered a split gift donation. The portion paid for the event is other revenue, and any amount paid above the price of the event is considered a charitable donation. Please clearly communicate the two amounts so the donor(s) can receive a receipt letter from the foundation indicating which portion is tax deductible.* ***If the answer is NO,*** *it is not a donation.*	☐	☐
I) **Is the contribution goods and/or services?** ***If the answer is YES,*** *please consult with the foundation prior to taking possession of the goods and/or services. There are specific rules that apply to the donation of goods and/or services and the determination of fair market value.*	☐	☐

PLEASE NOTE: *Although your answers to the questions above may determine that the money/goods/services received are not donations, if they are collected through fundraising efforts, please still consult with the Development Department so that funds are deposited and accounted for properly.*