



**GUIDELINES
FOR
FUNDRAISING
SPECIAL EVENTS**

Guidelines for Fundraising Special Events

Thank you for your interest in supporting Community Hospice & Palliative Care. In fulfillment of its mission, the sole purpose of Community Hospice & Palliative Care Foundation is to generate philanthropic and community support for Community Hospice & Palliative Care. Established in 1979, Community Hospice & Palliative Care cares for nearly 1,600 patients and their families each day.

The support of organizations like yours is instrumental for us to continue to provide patient care – regardless of families’ ability to pay – and to provide community outreach programs. As a nonprofit organization, we are committed to improving the end-of-life experience for everyone in the communities we serve.

Here are some guidelines that may help you proceed with your event.

Community Groups and Events

If you are interested in organizing a fundraising event for Community Hospice & Palliative Care, the first step is to complete the event application form and sign that you have read the special events guidelines.

Please refer to the Special Event Guidelines for general information, financial information, tax receipts, logo usage, promotions and special support requests.

When completed, please forward your application form to Community Hospice & Palliative Care Foundation, 4266 Sunbeam Road, Jacksonville, FL 32257, attention: Donor Relations Officer. Your application will be reviewed and event details will be discussed with your organization before final approval is given. Specific questions pertaining to your event will be answered at this time.

Please note: Requests regarding support from Community Hospice & Palliative Care Foundation may be made in writing to: adavis@communityhospice.com. Allow a minimum of 6-8 weeks prior to your event.

General Fundraising Information

Table of Contents:

- | | |
|------------------------------------------|-----------------------------------|
| 1.) Fundraising Special Event Guidelines | 2.) Fundraising Event Application |
| 3.) Communications and Promotions | 4.) Frequently Asked Questions |

Thank you for becoming a Special Event Organizer for Community Hospice & Palliative Care. Please review and sign the contents of this Community Hospice & Palliative Care Foundation Special Event Guide. Should you have any questions about complying with our guidelines, please contact the Foundation for clarification.

The purpose of this guide is to assist organizers in planning and executing a successful special event. In particular, it is necessary to adhere to guidelines provided by the IRS and State of Florida. It is crucial that Community Hospice & Palliative Care Foundation remain in good standing with these organizations to maintain its charitable status.

Fundraising ideas can range from walk-a-thons to car washes to gala dinners to fashion shows. This guideline presupposes that you have determined the size of your group, your potential for community support, how much time you will have to plan and implement the event, and have chosen the venue that best matches your resources.

As a registered Special Event Organizer, your actions are key to the success of the event. Ensure your committee members maintain good rapport with each other, with their community contacts, and with the Donor Relations Officer at Community Hospice & Palliative Care Foundation.

IN GENERAL:

- All fundraising events for Community Hospice & Palliative Care require advance written permission from the Foundation.
- Please do not make public announcements or promote the event until you receive written permission from the Foundation.
- We ask that you submit a *Fundraising Event Application Form* and a signed copy of the *Guidelines for Fundraising Special Events* to the Foundation for review at least six (6) weeks before your proposed event. Please include any additional materials outlining the proposed event.
- The person representing the event for your committee will need to obtain any necessary permits, licenses or insurance. Please attach completed copies to your application.

Standard Insurance Requirements:

1. Workers' Compensation and Employer's Liability:
Workers' Compensation and Employer's Liability Insurance to cover statutory benefits and limits under the Workers' Compensation laws of any applicable jurisdiction in which the event is to be held, and Employer's Liability Insurance with minimum limits of:
\$100,000 each accident
\$100,000 each employee
\$500,000 policy limit
2. Commercial General Liability Insurance:
Commercial General Liability Insurance written on ISO form CG 20 10 edition date 10/01 with the following minimum limits:
\$1,000,000 each occurrence
\$2,000,000 Products/Completed Operations Aggregate \$1,000,000 Personal & Advertising Injury \$2,000,000 General Aggregate
3. Commercial Auto Liability Insurance
Commercial Auto Liability insurance covering all owned, leased, non-owned vehicles used in connection with the event, with minimum limits of \$1,000,000 Combined Single Limit
4. Commercial Umbrella Liability Insurance:
Commercial Umbrella Liability for bodily injury and property damage liability over Employer's Liability, Commercial General Liability and Commercial Auto Liability coverages with minimum limits of \$1,000,000
5. Liquor Liability Insurance:
Liquor Liability insurance shall be provided if alcohol is being served by a third party, for example as part of catering services. Minimum Limit of Liability shall be \$1,000,000 and coverage should

also be included under the Umbrella of the third party.

In addition, the above proof of coverage should be provided via a Certificate of Insurance and include the following:

Additional Insured: All insurance shall name Community Hospice & Palliative Care Foundation as additional insured and their respective directors, officers, employees and affiliates.

If the sponsoring entity does not have a policy that includes the above items, many times a Special Event policy can be purchased to meet the insurance needs.

- The sponsors agree to indemnify and hold harmless Community Hospice & Palliative Care, the Foundation, Community PedsCare, the Charles M. Neviasser Educational Institute, and all its officers, directors and employees from any and all claims and liabilities in any way related to the event.
- When possible, any contracts required for the event must be reviewed and approved by Community Hospice & Palliative Care Foundation in advance.
- Event should fit the mission and promote the appropriate image of Community Hospice & Palliative Care.
- Event must comply with all relevant laws, including the laws of the State of Florida.
- Community Hospice & Palliative Care cannot sponsor or endorse fundraising events or products. Printed materials and other information should state "Proceeds will benefit Community Hospice & Palliative Care."
- The Foundation **must review all promotional materials** (including press releases, public service announcements, scripts, posters, invitations, etc.) before they are used.
- Community Hospice & Palliative Care, Community Hospice & Palliative Care Foundation and Community PedsCare logos are registered trademarks and cannot legally be reproduced without permission from the Foundation. Permission is granted by the Foundation as part of the application process.
- In extreme circumstances, Community Hospice & Palliative Care may at any time through any of its vice presidents, directors, officers, senior administrators, or Foundation, withdraw from the event/promotion if the name is being misused or the event is going to cause damage to the name or reputation of Community Hospice & Palliative Care. You hereby agree to allow the cancellation of the partnership of the event/promotion, if so directed, and further agree to release Community Hospice & Palliative Care, the Foundation, and its officers, directors, and employees from any and all liability and connection to any such action.
- When approaching businesses and corporations for assistance with the event, please remember that many local organizations are already involved in supporting Community Hospice & Palliative Care and may not wish to make additional donations.
- A Community Hospice & Palliative Care representative may be able to attend your fundraising event. Personal appearances by Foundation staff will be handled on a case-by-case basis. We will make every effort to respond to your appearance request. Please recognize that the volume of requests may exceed our available staff. Indicate on the application form to request a representative, and please call the Foundation at 904.886.3883 two (2) weeks prior to the event

to confirm.

- The public should be fully informed regarding any net amounts that will actually be donated to Community Hospice & Palliative Care Foundation. Potential donors must be informed whenever less than 100 percent (100%) of the net proceeds will be donated to the Foundation.
(For example: "Ninety percent of the proceeds will benefit Community Hospice & Palliative Care.")
- Please advise the Foundation of any changes in your event.

DRAWINGS

- Please be aware that people who purchase tickets for a drawing may not claim a tax deduction for the ticket price, even if they do not win the drawing. The purchase price is not considered a tax-deductible donation because the buyer is receiving value in the form of the chance to win in exchange for the money.
- According to Florida Statutes, raffles are a form of gambling and therefore illegal. Drawings are not raffles due to the fact that people **must** be able to enter at no charge if people request.

FLORIDA STATUTES

- The Event must comply with all tax-exempt requirements and relevant laws, including the laws of the State of Florida.
- According to Florida Statutes, all fundraising entities are required to print the following disclaimer on all solicitations, written confirmations, receipts or reminders of a contribution:

A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION FOR COMMUNITY HOSPICE FOUNDATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN FLORIDA (1.800.435.7352). REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE. CH482.

This disclaimer **MUST** be in ALL CAPS. Place the disclaimer at the bottom of letters, on return envelopes, on solicitation printed pieces and brochures – on anything that is distributed for the purpose of soliciting funds, even brochures, marketing pieces, programs or event collateral.

- The IRS requires that all tickets, invitations or entry forms state what portion of the contribution is tax-deductible. If donors will receive a product or service in exchange for their donation, subtract the value (whether or not it is donated) of the product or service from the contribution. The remaining amount is tax-deductible.

(For example, the written materials could state: "The portion of the payment for each ticket which is deductible for federal income tax purposes is limited under the federal tax laws to the excess of the payment over the value of the goods or services provided to a person attending this event. We estimate that the value of goods and services provided to each person attending will be \$_____. Accordingly, the amount of your payment, which is deductible for federal tax purposes, is \$_____ (\$_____ per ticket.).

If a participant in your event writes a check directly to Community Hospice & Palliative Care, we must know the value of any goods or services received.

- If your event is held to benefit Community Hospice & Palliative Care general services or special-purpose funds, your written materials should state:
"Funds are solicited to benefit Community Hospice & Palliative Care. For additional information, call

ACKNOWLEDGEMENT OF GIFTS

Community Hospice & Palliative Care Foundation must receive all funds from the fundraising event before official receipts for income tax purposes can be issued. Please submit your proceeds promptly to avoid delay. In cases where official donation receipts may be issued, Community Hospice & Palliative Care Foundation requires the following documentation:

- Name, address and telephone number of each donor
- Detailed breakdown of the event's expenses and revenues, including a calculation of the fair market value of the event stating how much it would have cost if it was run as a profit-making venture
- Calculation of the official donation receipt amount for each donor

Depending upon the quantity of donors, acknowledgements and/or official donation receipts (if applicable) are issued approximately one to two weeks after the funds are received by Community Hospice & Palliative Care Foundation.

ACKNOWLEDGEMENT GUIDELINES

The following are general guidelines only. Typically, special event participants are unlikely to receive an official receipt for income tax purposes. Please refer any specific questions for your event to the Foundation. The onus of complying with state and federal rules relating to the issuing of receipts falls on Community Hospice & Palliative Care Foundation, and penalties for issuing receipts that should not be issued include loss of registered charity status. Thus, it is better for Community Hospice & Palliative Care to turn down a gift that is "doubtful" rather than to accept it.

- "Value" must be disclosed for gifts of \$75 and over. Any gift of \$75 or more which involves an exchange of goods and services values above \$6.60 and a charitable donation must provide notice of the value of the "quid pro quo" exchange and state the dollar amount of the remaining tax deduction, whether or not the goods or services were donated to the event. For example, if an attendee receives a meal, a gift item, tickets, and a round of golf, the value of each should be subtracted from the total contribution. The remaining amount is the charitable deduction. That means if a golf tournament entry fee is \$200 and meals, gift items and golf are valued at \$130, the charitable deduction the attendee may claim is \$70. All attendees should receive this notification with the acknowledgement of the receipt of their \$200 entry fee check.
- Receipts must be issued for any gifts or sponsorships over \$250. Receipts account for the value of services or goods received and state the dollar amount of the charitable deduction the donor may claim. Furthermore, the receipt/letter must state that no goods or services have been received in return for the gift, if that is the case.
- Please refer questions about whether donated items are receiptable to the Foundation.

IN-KIND GIFTS

- A charity's acknowledgement of the donation of property or services is not required to include cash values. The property or service must be described, however. Evaluation of the donation is the responsibility of the donor.
- If the value of the in-kind gift exceeds \$5,000, the donor must obtain a qualified appraisal and the donor must submit an appraisal summary with the tax return claiming the deduction.

- If an in-kind gift involves a "quid pro quo" contribution, the value of the goods or services received by the donor must be acknowledged by the charity and stated to the donor.

VOLUNTEER EXPENSES DEDUCTION

- The IRS now requires written substantiation for deduction of volunteer expenses of \$250 or more.
- Unreimbursed expenses incurred while performing volunteer duties, totaling \$250 or more per event, cannot be deducted on income taxes unless the volunteer has both a receipt and a written substantiation from the beneficiary (donee) organization.
- If unreimbursed expenses for an individual event are less than \$250, then only receipts are required and the donee organization (in this case Community Hospice) does not need to provide substantiation.
- The written acknowledgement from the donee organization, if needed, must contain a description of the services that were provided, whether or not the donee organization provided any goods or services in return. If the donee organization provided any goods or services, a description and good faith estimate of the fair market value of those goods and services should be included.

SPONSORSHIPS

Sponsorships are defined as donations that aid in the production of fundraising or other special events. Such donations include cash donations, donations of goods, donations of services and suppliers' discounts on goods and services.

- Messages on donor boards, logos on event memorabilia, dispensing of products, PSAs on TV and/or radio, appreciation in printed materials, etc. are not considered advertising. The charitable deduction is allowed in this case and is equal to the amount of the sponsorship fee less the value of the services or goods received (i.e. tickets, meals gift items, etc.).
- If a contract is signed between a business and a charity for advertising purposes and messages indicate qualitative or comparative language, price information or inducement to buy, sell or rent a product, the fee is not tax-deductible.

FINANCIAL GUIDELINES:

- Event expenses must be less than fifty percent (50%) of the total money raised.
- If event expenses are greater than the total collected, the group holding the event is responsible for payment of these additional expenses.
- Within 45 days after the last day of the fundraising event, please send a final accounting of income and expenses to the Foundation. A check made payable to Community Hospice & Palliative Care Foundation should be sent at this time to: 4266 Sunbeam Road, Jacksonville, FL 32257.
- If the budget for your fundraising event is greater than \$10,000, you should establish a separate bank account. The title of the account should say "... to benefit Community Hospice & Palliative Care Foundation." Only event expenses may be deducted from this account and all donations are to be held in trust for Community Hospice & Palliative Care Foundation.

Until written permission is received, the name "Community Hospice & Palliative Care," "Community Hospice & Palliative Care Foundation," "Community PedsCare," or "Neviaser Educational Institute" should not be used for any purpose and contributions should not be solicited.

I have read and agree to follow the above guidelines.

Signature/Sponsoring Organization

Date

Please keep one copy of these Guidelines for your reference and return the other copy with your completed "Application for Community Hospice & Palliative Care Foundation Fundraising Event." For additional information, call the Foundation at 904.886.3883.