



University System of Georgia Foundation

Karen N. McCauley

Vice Chancellor for Development

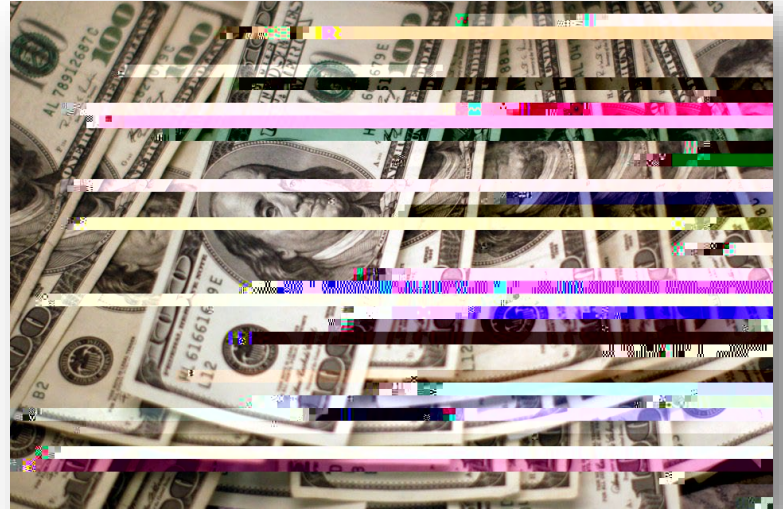
Corporate Sponsorship Income

Tax-Free Gift (Charitable Contribution)

Taxable Advertising Payment

Both Taxable and Non-Taxable

*“Expectation of substantial return benefit” –
Internal Revenue Code, Section 513 (i)*



Source: National Council of NonProfits

Examples of Non-Taxable Acknowledgments

Filipino
American
Cultural
Center



Examples of Non-Taxable Acknowledgments

~~Dear Sirs,~~
~~Thank you for your~~
~~kind letter of the~~
~~12th inst.~~
~~and for the~~
~~information~~

Examples of Non-Taxable Acknowledgments

~~1/1/20~~

~~1/1/20~~

~~1/1/20~~

~~1/1/20~~

~~1/1/20~~ 2% ~~1/1/20~~

~~1/1/20~~



Examples of Taxable Acknowledgments

~~Private~~

~~Gift~~

~~to~~

~~the~~

~~University~~



Examples of Taxable Acknowledgments

Piggyback

Walt

Walt

Walt

Walt

Walt



Examples of Taxable Acknowledgments

Edgar
Gibbs
Harris

Examples of Taxable Acknowledgments

Giggle

giggle

sketch

is it

that 2% of

it is





Tostitos and the Fiesta Bowl

NCAA Fiesta Bowl
Boys Tostitos Bowl

ARS NCAA
Boys

Boys Tostitos Bowl (0-B06 (e-11.4 (e-4 (e-1.9Tf8 (Lp) (0-B06 (e-11.4 ..437 T(6.6 (16)21.4 (16 (0.



Working with your Advancement Office

Advancement

Office

is



