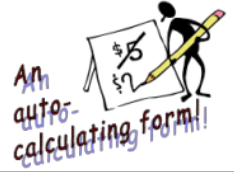




Purpose Instructions

This form is to help determine charitable portion of amount charged to participants

1. Complete and forward to University Advancement before soliciting participants.
2. Please attach a sample copy of all the correspondence that the donor will receive. (e.g. flyers)



Amount proposed to charge per participant to attend event \longrightarrow	1
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Fair Market Value Per Participant of Goods and/or Services: Use this form to determine the fair market value of goods and/or services received by participant. NOTE: If event has more than one level of sponsorship, use the Solicitation with Premium Form which allows for multiple levels.

Item			Amount
Estimated number of participants	Total Charges	Estimated Charges per Participant	
Amount per participant			2

Charitable portion of amount charged (Box 1 – Box 2)	
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Tax Deductibility Determination:

1. The payment occurs in the context of a fund-raising campaign in which the charity informs patrons how much of their payment is a deductible contribution, and either
2. (a) The fair market value of all of the benefits received in connection with the payment, is not more than **2 percent of the payment, or \$52, whichever is less, or**
 (b) **The payment is \$104 (adjusted for inflation as described below) or more and the only benefits received in connection with the payment are token items (bookmarks, calendars, key chains, mugs, posters, tee shirts, etc.) bearing the organization's name or logo.** The cost (as opposed to fair market value) of all of the benefits received by a donor must, in the aggregate, be within the limits established for 'low cost articles' under section 513(h)(2) of the Code. (Generally, under section 170, the deductible amount of a contribution is determined by taking into account the fair market value, not the cost to the charity, of any benefits received in return. For administrative reasons, however, in the limited circumstances of this subparagraph, the cost to the charity may be used in determining whether the benefits are insubstantial.)

Name of event or activity	Department	Account Number
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Completed by Print _____

Completed by Signature _____ Date _____ Phone _____