

NORTHERN ARIZONA UNIVERSITY

F O U N D A T I O N

THIRD PARTY SPECIAL EVENT POLICY

Purpose Statement

The Northern Arizona University Foundation (NAUF) operates and raises funds for the benefit of the Northern Arizona University (University) under federal, state and local laws and regulations that govern charitable fundraising, gift reporting and special events. These guidelines are to assist fundraising that benefits the University, but is not executed by NAUF. The purpose of these guidelines is to provide guidelines to third parties (defined below) regarding their fundraising efforts, and to identify if, how, when, and in what form the NAUF will offer support to and receive donations from events sponsored by third parties. The NAUF assumes no responsibilities or liability for the planning or execution of third party events.

Any event that is held, hosted or sponsored by NAUF is not a third party event. Where the NAUF seeks to provide assistance for, hold, host or sponsor an event in coordination with a third party, the Development Officers/Stewardship Coordinator will present any such proposed events to NAUF to ensure all event planning, tax, insurance and liability concerns are addressed.

Definition of Third Party

These guidelines apply to all third parties who desire to hold events for the benefit of NAU and direct the donations to the NAUF. A third party is any individual or entity other than the NAUF or the University. A third party event is any party, outing, celebration, fundraiser, or social gathering of any kind held by any organization other than the NAUF for the purpose of raising funds for the University to be deposited into the NAUF.

NAUF Responsibilities:

Development Officer/Stewardship Coordinator: Development Officers (DO) or the Stewardship Coordinator (SC) are responsible for educating third parties about these guidelines and the requirements for holding events that may result in donations (regardless of whether they are tax deductible) to the NAUF. Upon notice of a third party event, the DO/SC shall inform the NAUF. If the DO/SC wishes to be involved with a third party event or utilize NAUF resources, the DO/SC must secure prior approval.

Third Party Events:

1. **Special Event Application:** The NAUF requests that third parties submit a completed special event application to the NAUF at least 30 days prior to the expected date of the third party event.
2. **Event Name:** Because third party events are not held directly by the NAUF, they should only refer to the University and/or the NAUF as beneficiaries. For example, an event should not be named the "Northern Arizona University Golf

- Outing.” Instead, the event may be named the “Golf Outing to benefit Northern Arizona University.”
3. **Use of Logo:** Third parties that desire to use the NAUF logo and name on invitations, fliers, mailings, emails, newspaper, TV/radio advertisements, web sites, and/or other promotional material may do so with the prior approval of the NAUF. Upon such approval, the name/logo may only be used on the same page in physical proximity or in the same sentence with the following statement: “All proceeds from the event will be directed to the Northern Arizona University Foundation to benefit _____.”
 4. **Donor Intent:** In order for the NAUF to accept donations from third parties, the event publication/solicitations should clearly indicate the donor’s intentions. The NAUF recommends including the statement “All proceeds from the event will be directed to the Northern Arizona University Foundation to benefit _____.” The NAUF requires an indication of a specific University program, department, college, or a specific NAUF fund toward which donations from the event will be directed and any potential alternative use of the gifts.
 5. **Publicity:** Third parties are responsible for independently generating publicity for their event.
 6. **Sponsorship/Expenses:** Third parties are responsible for finding sources of funding for the event, if necessary. Any monetary or in-kind donation for a third party for an event does not constitute a tax-deductible gift to NAUF. Certain businesses may be able to treat such donations as business expenses in accordance with their own tax obligations.
 7. **Gift Funds Collection:** Third parties are responsible for collecting gift funds for or generated by their event.
 8. **Event Planning:** Third parties are responsible for securing the appropriate venue, staff, and/or volunteers, and services including, but not limited to, food, drinks, and entertainment desired for the event. The NAUF will not provide third parties with funding or reimbursement for event expenses, staff, students, or volunteers to support a third party event, and cannot guarantee that alumni, students, donors, volunteers, or employees of the University or NAUF will be in attendance at the event.
 9. **Tax Treatment of Donations:** NAUF is a nonprofit 501(c)(3) organization and, as a result, if a donation made directly to the NAUF is claimed by a donor as an itemized deduction on a tax return, then that donation is tax deductible to the extent allowable by law. However, donations to third parties, regardless of whether any portion of those donations is used to defray event expenses, may not be classified as gifts to the NAUF. For example, checks made out directly to NAUF may be classified as gifts to NAUF, but payments to a third party to participate in events are not gifts to NAUF and are, therefore, not tax deductible by the NAUF. NAUF will not provide receipts for items donated or event fees collected by a third party for an event, unless the checks are made payable directly to the NAUF.
 10. **Event Insurance:** Third parties are responsible for independently obtaining any desired or necessary insurance for their event.
 11. **Event Permits and Licenses:** Third parties are responsible for obtaining their own permits and licenses for the event, including liquor licenses.
 12. **Event Taxes:** Third parties must pay all applicable federal, state, and/or local taxes incurred during the planning and execution of the event. Third parties may not use the NAUF tax identification number. Additionally, the NAUF does not utilize the University’s sales tax exemption and cannot extend it to third parties.

13. **Proceeds:** The NAUF expects that third parties will not keep any portion of the event proceeds as profit or compensation for organizing the event. If event expenses are greater than the revenue generated, the third party is responsible for those costs.

NAUF Assistance:

The NAUF may provide the following assistance for third party events, so long as such events are consistent with the purpose and mission of the NAUF.

1. **Recognition:** Even though donations to a third party in its fundraising efforts are not tax deductible by the NAUF, the NAUF will provide gift recognition to the third party and other individuals or entities, as appropriate.
2. **Mailing lists:** The NAUF may, in its sole discretion, provide third parties with NAUF mailing lists of current, former and/or prospective donors, provided the use is consistent with the NAUF's mission and purposes, and the third party signs a confidentiality agreement and uses the mailing list solely for the event in question. The DO/SC will submit any request for use of such mailing list to the NAUF for prior approval. NAUF letterhead shall not be used for any third party event.
3. **Donations:** The NAUF may provide assistance to the third party in directing the proceeds and/or donations from the event to the appropriate University program, department, college, or fund within the NAUF.
4. **Receipts:** The NAUF will provide receipts to donors who have made their checks payable directly to the NAUF.