



Arkansas Children's Hospital Foundation Fundraising Policies and Guidelines

[Policy to be updated every 3 years](#)

1. Arkansas Children's Hospital (ACH) reserves the right to decline any event or promotion.
2. Donations/contributions of less than 50% of net proceeds will require the Arkansas Children's Hospital Foundation (ACHF) approval. Please allow additional time.
3. In naming your activity, ACH should not be used in the title, but rather, "proceeds to benefit Arkansas Children's Hospital" is appropriate. For example, "Charity Auction to benefit Arkansas Children's Hospital" is used rather than "The Arkansas Children's Hospital Auction."
4. If ACH is the beneficiary of less than 50%, the title should read, "___% of proceeds to benefit Arkansas Children's Hospital." As the donor or sponsor of the activity, you are required by IRS regulations to denote in all promotional and printed material the percentage of proceeds that will be donated to ACH. For example, if ACH will receive 40 percent of all entry fees for a particular event, the caption should read "Arkansas Children's Hospital will receive 40% of all event entry fees."
5. Please contact the ACHF for approval **before soliciting support for your event**. We will be glad to work with you to coordinate efforts.
6. As the local contact in charge of the activity, you will be most effective in working with the local media to gain maximum coverage. Please provide ACHF with information on your publicity plans, ideas or needs. We will work with you to gain as much exposure for your activity as possible.
7. All events are required to provide ACHF with a registration list of attendees along with home and email addresses.
8. The Arkansas Children's Hospital or Arkansas Children's Hospital Foundation logo is a registered trademark and may not be reproduced without prior approval. The logo may not be altered in any way.
9. If approved, you will be using ACH's name to help promote your event. Because of that affiliation, the following guidelines apply:
 - ◆ In some cases, a separate bank account in the name of the fundraising activity may be established for the sole purpose of collecting donations and paying fundraising expenses. **THIS MUST BE APPROVED IN ADVANCE BY ACHF.** If it is agreed that an account will be established, no co-mingling of funds will be permitted and authorized signatories of the account must be approved by ACHF along with a copy of the monthly bank statement as long as the account remains open.

- ◆ All original invoices, check books, bank statements, deposit slips, voided documents and other documents related to the fundraising activity must be maintained from the onset of this agreement. All documents should be retained until the fundraising activity is completed and a representative of ACHF has officially accepted the proceeds.
 - ◆ ACHF is authorized to have complete access to all fundraising records from the onset of the fundraising activity and is authorized to audit such records at completion of the fundraiser or at any time during the fundraising activity as deemed necessary by the ACHF.
 - ◆ Collection of all donations should be in accordance with the **Instructions for Handling and Documenting Cash and Other Donations** (enclosed).
 - ◆ **An Event Donation Summary Form** (enclosed) must be completed and sent to the ACHF along with the proceeds of the event. Funds raised should be remitted to ACHF **within 30 days** following the event or on terms mutually agreed upon prior to the event. Please include names and address of anyone who should receive a thank you letter from ACHF. Please do not mail cash. Convert all cash into a cashier's check or money order.
10. ACHF will not provide approval to individuals to privately solicit funds for the hospital. We believe that it is in the best interest of each individual to work within a group of volunteers in order to maintain the safest of environments.
 11. You must obtain all necessary permits, licenses and insurance. If you enter into any contracts for the activity, please send copies to ACHF. **You may not enter into any contract on behalf of ACH or ACHF.**
 12. Attendance of ACHF staff will be based upon availability and pursuant to staff attendance policy. Each year, ACHF conducts or is the beneficiary of 2,300+ events. Unfortunately, staff cannot attend each event. However, we will work directly with you to determine attendance in advance of your event.
 13. Please be aware that the IRS has issued regulations regarding the deductibility of charitable donations. For example, if you are providing your donors with something of value as part of their contribution, not all of their donation may be tax deductible. It may be necessary to deduct the value of the service gift or meal they receive before the deductible portion of the contribution is realized. If you have questions about your activity, please consult with an ACHF staff member and we will help you adhere to IRS regulations. See page 7 for current IRS policy.

Quid Pro Quo Contributions

A payment made by a donor to a charity that is partly contribution and partly for goods or services is considered a quid pro quo contribution. If the donor's quid pro quo contribution is more than \$75, a written notice (as described in the table below) must be provided.

Current IRS Policy:

GIFT AMOUNT	VALUE TO DONOR	RESPONSE
Less than \$75	None or valued at less than \$9.10	Written notice that value to donor was insignificant and entire gift is deductible as allowed by law.
\$75 to \$249	None	Same as above
	\$9.10 or less	Same as above
	More than \$9.10	Written notice stating amount of donation, value of gift to donor, & amount deductible (donation amount minus value received).
\$250 and over	None	Written notice stating amount of donation, nothing of material value received, & entire gift is deductible as allowed by law.
	Less than \$9.10 or 2% of gift	Written notice stating amount of gift, value of gift to donor that is insignificant and entire gift is deductible as allowed by law.
	Over 2%	Written notice stating amount of goods or services to donor and amount thus deductible.

- Figures accurate through December 31, 2008.