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In order to properly manage fundraising activities and comply with IRS tax laws, alumni clubs affiliated with Michigan State University must determine whether the event will be a Michigan State University sponsored or non-MSU sponsored event. An event cannot be both an MSU and non-MSU event. Following are those two options with the details that should be considered when making the determination.

A. Non-MSU Event

1. Will not be audited for adherence to Michigan State University business procedures as the event is not a Michigan State University event, however, the event must still follow good business practice and adhere to state, local and federal laws.
2. The club's funds are used to pay event expenses (funds will be held in a separate bank or credit union account, or a Michigan State University agency account, not a Michigan State University account).
3. Michigan State University's tax id cannot be used for event expenses.
4. Donors will not receive Michigan State University gift or tax credit; however, if your club is established as a nonprofit entity, contributions to your organization may be tax deductible.
5. No need to pay sales tax on goods received by those attending the events and on the value of donated items (thus the dollars raised by the function can all be directed to support the club's activities).
6. Checks must be made payable to the legal name of the club and deposited by the club, not Michigan State University.
7. All promotional material must clearly state that the event is a club sponsored event.
8. Proceeds from the event that are directed to Michigan State University will be considered to be a gift from the club.

B. Michigan State University initiated and sponsored event

1. Michigan State University business procedures must be followed. The appropriate paperwork for in-kind donations of auction or raffle items and/or prizes must be completed. In addition, a gift consignment form must be completed for in-kind items donated for general event purposes, such as mementoes.
2. Funds held in a Michigan State University account can be used to pay for the costs of the event.
3. The Michigan State University tax id can be used, avoiding the need to pay sales tax on items purchased for the event.
4. Donors will receive tax and gift credit for in-kind donations upon receipt of appropriate documentation at University Advancement. In accordance with IRS regulations, donors making in-kind contributions will NOT be issued a tax receipt by Michigan State University.

5. Donors will receive both tax and gift credit for overpayments on auction items, for gifts built into registration fees, and for sponsorship payments, in accordance with IRS regulations. Donors making cash gifts WILL be issued a tax receipt by Michigan State University.
6. Because Michigan State University is tax-exempt and reselling to the public, sales tax must be paid on goods received by those attending the events and on the results of both auctions and raffles (this decreases the net dollars raised in support of the club or its initiatives).
7. Checks must be made payable to and deposited by Michigan State University.
8. The event must be coordinated with University Development to ensure the proper handling of gifts.
9. All event profits must remain with Michigan State University.

If you have any questions, contact Carolyn Fountain at University Advancement at (517) 884-1028 or founta52@msu.edu.

EVENT PLANNING CHECKLIST

Event Name: _____

Date of Event: _____ Location: _____

Contact Person (name): _____

Phone: _____ Email: _____

Campus Address: _____

Date of Meeting with University Advancement: _____

Check all of the following that apply to your event:

Raffle

- ☐ Applied for raffle license with State of Michigan (allow at least 4 weeks) Please refer to the Manual of Business Procedures (Section 49).
- ☐ Supporting an endowment? If so, must be publicized as such
- ☐ Forwarded copy of publicity for raffle to University Advancement
- ☐ Allocation(s) for donated items (gifts): _____
- ☐ Revenue account number for ticket sales: _____
- ☐ Raffle Prize Donation Forms obtained before prizes are received-to be submitted to University Advancement.
- ☐ Raffle Financial Statement submitted to the State of Michigan

Auction

- Is it an online auction? If so, then
 - ☐ Website address _____
- ☐ Forwarded copy of publicity for auction to University Advancement
- ☐ Supporting an endowment? If so, must be publicized as such
- ☐ Allocation(s) for donated items (gifts): _____
- ☐ Revenue account number: _____
- ☐ Auction Forms submitted to University Advancement
- ☐ Credit card payments accepted? (Need Credit Card Transactions document)
- ☐ Purchaser pays sales tax **OR** ☐ Sales tax from revenue

Registration Form/Publicity

- ☐ Gift included in the registration fee
 - ☐ Allocation code(s) of gift portion _____
 - ☐ Account number for non-gift revenue _____
- ☐ Supporting an endowment? If so, must be publicized as such
- ☐ Draft of registration form approved by University Advancement
- ☐ Final copy of registration form sent to University Advancement
- ☐ Credit card payments accepted? (Need Credit Card Transactions document)

Food & Beverage

- ☐ Individual meals may be purchased separately
- ☐ Gift included in the registration fee
 - ☐ Allocation code(s) of gift portion _____
 - ☐ Account number for non-gift revenue _____
- ☐ Forwarded copy of publicity for event to University Advancement
- ☐ Credit card payments accepted? (Need Credit Card Transactions document)
- ☐ Sales Tax calculated for each meal separately

Golf

- ☐ Gift included in the registration fee
 - ☐ Allocation code(s) of gift portion _____
 - ☐ Account number for non-gift revenue _____
- ☐ Forwarded copy of publicity for outing to University Advancement
- ☐ Credit card payments accepted? (Need Credit Card Transactions document)
- Golf carts used?
 - ☐ Included in registration fee **OR**
 - ☐ Paid directly to course by individuals using them
- Golf clubs rented?
 - ☐ Included in registration fee **OR**
 - ☐ Paid directly to course by individuals renting them

NOTE: If gift amount for different fee rates is not indicated on the publicity for the outing, please provide to UA in memo form.

Promotional Items (mementos)

- ☐ Consignment forms completed for donated items-to be submitted to University Advancement.

Merchandise Sales

- ☐ Gift included in the sale
 - ☐ Spreadsheet to UD
 - ☐ Deposit must be processed by UD
- ☐ NO gift included in the sale
 - ☐ Only completed deposit slips to 31- and 81-accounts must be submitted to UD for approval
- ☐ Forwarded copy of publicity to University Advancement
- ☐ Supporting an endowment? If so, must be publicized as such
- ☐ Credit card payments accepted? (Need Credit Card Transactions document)

Sales Tax Worksheet (required for all events)

- ☐ Sales Tax Worksheet completed and attached

If you have any questions, please contact Carolyn Fountain at University Advancement at (517) 884-1028 or founta52@msu.edu.

Revised 02/24/2014

Sales Tax Worksheet

NOTE: Sales tax only needs to be paid when donors have paid to attend the event.

Promotional Items:

- A. Total cost to MSU: \$_____
- B. # of items purchased: _____
- C. Cost per item (A divided by B) \$ _____
- D. # of persons that paid to attend (non-University funds only) _____
- E. Cost for paying attendees (C x D) \$ _____
- F. Sales tax due (E/17.67) \$ _____

Food & Beverage:

Was sales tax paid to the caterer? If yes, do not include in sales tax calculation. If not, sales tax needs to be calculated and paid.

- A. Total cost: \$_____
- B. # of attendees _____
- C. Cost per person (A divided by B): \$ _____
- D. Fee paid per attendee: \$ _____
- E. Enter the lesser of C or D here: \$ _____
- F.. # of persons that paid to attend (non-University funds only) _____
- G. Cost for paying attendees (E x F) \$ _____
- H. Sales tax due (G divided by 17.67) \$ _____

Golf:

- A. Amount paid for golf cart rental: \$_____
- B. Amount paid for golf club rental: \$_____
- C. $B + C = \$$ _____
- D. Use tax due = C divided by 17.67 \$_____

Auctions

- A. Total dollars received: \$_____
- B. Amount in A divided by 17.67 = \$_____ (Sales tax due)

Raffles

- A. Total value of raffle items: \$_____
- B. Amount in A divided by 17.67 = \$_____ (Sales tax due)

Merchandise sales

- A. Total dollars received: \$_____
- B. Amount in A divided by 17.67 = \$_____ (Sales tax due)
- C. If a portion of the sale is considered a gift to MSU, University Advancement must deposit the proceeds of the sale (see Merchandise Sales document).

If you have any questions, contact Carolyn Fountain at University Advancement at (517) 884-1028.

Raffle Prize Donation Form Instructions

The Raffle Prize Donation Form was designed with the approval of the Michigan State University and the Internal Revenue Service. Whenever a raffle is sponsored by MSU, this form must be used. The form contains information on the item donated and the entity donating the item.

YOU MUST OBTAIN A RAFFLE LICENSE FROM THE STATE OF MICHIGAN. Allow 4 weeks for the processing of the application. The application can be obtained at www.state.mi.us/milottery.

The Raffle Prize Donation Form is to be filled out at the time the raffle item is donated to the university. The donor will receive gift credit for the fair market value of the item(s) donated. The donor will not receive a tax receipt for his gift, but instead could receive an acknowledgement containing the description of the item donated from the unit sponsoring the raffle. University Advancement will provide an acknowledgement letter from the President to donors contributing items valued at \$2,000 and higher. (No acknowledgement letters can state the value of the in-kind donation. These letters should only acknowledge the item as it is described on the Raffle Prize Donation Form.) The form is used in gift processing, so all forms must be submitted in one packet to University Advancement.

The donor must establish the fair market value of the raffle item. MSU cannot determine the fair market value of donated items. It is the donor's responsibility to do so. If, however, the item to be raffled is donated by MSU, then MSU must determine the fair market value. Example: MSU Intercollegiate Athletics donates a Final Four chair that one of the players sat on during the NCAA tournament for a raffle. The cost of the chair is \$150. Therefore, the fair market value of the chair is \$150. The fair market value must be entered on the Raffle Prize Donation Form. No item is "priceless"—it must have a value assigned to it.

No later than 10 days after the event, the forms should be submitted to University Advancement. A memo should be attached that indicates the gift allocation that is to be used for the value of the items as well as the University account number and object code for the deposit of the ticket sales revenue. The memo should also provide the name, phone number, and e-mail address of the contact person for the event. University Advancement will provide each donor gift credit for the value of the items donated. The forms will then be kept on file at University Advancement.

Sales tax must be calculated and paid based on the total value of the raffle prizes. The deposit to the revenue account will be reduced by the amount of the sales tax at the time of deposit. Auctioned event tickets (Wharton Center, Detroit Lions, etc.), airline tickets, or gift certificates are not tangible, personal property, and therefore are not taxable items. The value of these items should be excluded from the sales tax calculation.

If an individual item is valued at more than \$500.00, the donor must provide either a social security number or federal tax i.d. University Advancement will submit a completed 8282 form to the IRS. The form includes the donor's name, social security or tax i.d. number, date the item was received on campus, description of the item, stated value (by the donor) of the item, and the date sold. The donor will be mailed a copy of the 8282 form for his records. A copy will also be retained by University Advancement.

University Advancement will also complete a Consignment/Non-Cash Gift Form for the value of the prizes donated. The completed form will be emailed to the contact person to review and facilitate obtaining signatures by both the Department Chairperson and Dean. Once fully signed, the original form should be returned to University Advancement. University Advancement will then submit the form and necessary documentation to the Board of Trustees for acceptance.

Carolyn Fountain is the contact person at University Advancement. If you have questions or need forms, please contact her for assistance by email at founta52@msu.edu, or 884-1028. All forms should also be submitted to her attention at University Advancement, 300 Spartan Way.

AUCTION FORM

DONOR INFORMATION

Item: _____ Auction No: _____

Description of Item: _____

Conditions or Limitations: _____

Donor Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Daytime Phone: _____ Alternative Phone: _____

E-Mail: _____

Item Fair Market Value: \$ _____. I understand as the donor it is my responsibility to establish the fair market value, for charitable deduction purposes, of the donated item. I hereby state the fair market value to be the amount listed above.

Signature of Donor: _____ Date Received by MSU: _____

BUYER INFORMATION

Date: _____

Fair Market Value: _____

Auction No: _____

Bid Amount: _____

Item: _____

Sales Tax: _____ (if purchaser pays)

Total Paid: _____

Donation: _____ (=Bid – FMV)

Payment Method (please select):

- ☐ Cash
☐ Check
☐ Visa/MasterCard/AmEx/Discover (please circle one)

Credit Card No: _____ Exp. Date: _____

Name on credit card: _____ Daytime Phone: _____

Purchaser Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

I understand that I have purchased this item “as is” and that upon making this payment, it is my property and responsibility. I have received the item.

Purchaser signature: _____ Date _____

A tax receipt for amount of donation will be mailed by University Advancement.

GIFTS IN-KIND

Instructions for filling out Consignment Equipment Gift Forms

PLEASE CHECK GIFT OR LOAN BOX, WHICHEVER ONE FITS.

1. **If this is a GIFT fill out Section I completely. All items are required to process the gift. If this is a HOSTING EVENT/RECEPTION gift, please see the following page for a checklist of additional items needed:**
 - a) Department accepting the gift
 - b) Common unit code for department
 - c) Department contact, who is typing up the form
 - d) Donor donating the gift
 - e) Company contact person (If applicable)
 - f) Donor's address
 - g) Date gift was received on campus
 - h) Were goods or services provided.
 - i) If yes, explain.
 - j) Description of gift donated
 - k) Purpose or use of gift
 - l) Estimated value of gift (fair market value)
 - m) Signed by Department Chairperson
 - n) ***Must be signed by the Dean or Acting Dean***
 2. Attach a completed gift in kind valuation and intent form or a statement/letter/invoice from the donor to support the gift donated. Must have the following information on the statement/letter/invoice:
 - a) Intent to donate (donor signature is required)*
 - b) Value of gift (***Cannot be determined by the University Staff, this is the donor's responsibility***)
 - c) Date received on campus
 - d) What was donated
 - e) For gifts over \$5,000, donor completes Form 8283, <G:\msuf\Forms\f8283.pdf>, and <f8283instructions.pdf>, and has a certification completed by an appraiser. MSUF completes donee acknowledgment after the above is completed. This is an IRS requirement and is required for the donor to take tax credit.
- *Email from donor that shows all required information in item 2 is now being accepted as an equivalent intent form. Copies of email must be submitted with Consignment/Non-Cash Gift Form.**

WITHOUT THE ABOVE DOCUMENTATION THE GIFT CANNOT BE PROCESSED!

3. Forward completed forms and attachments to MSU Foundation, 220 HTRC, Campus Mail, for final processing and submittal to the Board of Trustees.
4. If you have any questions, please call 353-9268 and ask for Nancy Barrett.

If this is a LOAN, fill out Section II and forward the form to the MSU Foundation.

Hosting Event/Reception Checklist

Below is a list of additional information that is required when a donor's contribution is for an event or reception held on behalf of MSU (considered a service-see note below):

1. **WHO** – List of attendees (In addition to the consignment gift form)
2. **WHAT** – Event/reception/dinner (Located on the consignment gift form{description})
3. **WHERE** – Location of event/reception (Located on the consignment gift form{description})
4. **WHY** – Purpose of event/reception (Located on the consignment gift form{Purpose or Use})
5. **WHEN** – Date of event/reception (Located on the consignment gift form{Date received on Campus})
6. ***LETTER OR EMAIL OF INTENT/INVOICE FROM DONOR**– (In addition to the consignment gift form)

***To be stated in the letter or email of intent/invoice from the donor:**

- a) Intent to donate (donor signature is required)*
- b) Service(s)/item(s) donated
- c) Value of gift ****NEED COPIES OF RECEIPTS****
- d) What, Where, Why, When

***Email from donor that shows all required information in items 6 (a-d) is now being accepted as an equivalent intent form. Copies of email must be submitted with all necessary forms.**

NOTE:

The IRS does not recognize the value of your time or service as a qualified charitable deduction. You may, however, deduct your unreimbursed out-of-pocket expenses.

MICHIGAN STATE UNIVERSITY
Consignment/Non-Cash Gift Form

Please check one: ☐ Gift (Complete Section I Only) or ☐ Loan (Complete Section I and II)
Refer to Sections 224 and 315 in the Business Manual

SECTION I

Department _____ Common Unit Code _____ Department Contact _____

Owner or Donor _____ Company Contact _____

Address _____

Date Received on Campus _____ Were goods or services provided by MSU in exchange for the gift? ☐ Yes ☐ No

If yes describe: _____

Description: (if equipment include model and serial number) _____

Purpose or use _____

Estimated value _____ **If gift, supporting documentation or independent appraisal must be attached.**

Date _____ Approved _____

DEPARTMENT CHAIRPERSON

Date _____ Approved _____

DEAN (OR DESIGNATED REPRESENTATIVE)

SECTION II Complete for Loans Only

Period of Loan: From _____ To _____

What is Department responsibility in case of damage, loss, fire, or theft? _____

Is Department responsible for repairs due to wear, etc? _____

- When the loaned item is **returned** to the company notify Inventory in writing.
- If the loaned item is **purchased** by MSU inform Inventory of purchase order number.
- If the loan becomes a **gift** to MSU complete a new Consignment/Non-Cash Gift Form.

Routing:

MSU Foundation
Contracts and Grants
Inventory
Department

FOR OFFICE USE ONLY

Processed by MSU Foundation/U. Dev. _____

Accepted by Board of Trustees _____

Inventory Sheet Number _____

Food & Beverage

Generally, sales tax applies to sales of tangible personal property to consumers in the State of Michigan. This includes sales tax on meals to our donors where the **donors** have paid for their meals. This will include all event-related activities where the donors paid to attend and food is consumed. It does not include meals where MSU hosts the donor(s) or where University funds are used for individuals to attend as part of their job duties. Sales tax is calculated based on the food service provided to the paying donors.

Examples:

1. MSU pays \$8 per person for the food bill and also has food that was donated. The total value of the meal, then, is \$15. We charged the donors \$20 to attend the event (covers the food expense + mementos, entertainment, etc.) What amount is sales tax calculated on--\$8 that we actually paid for food, \$15 (value of meal), or \$20? **Sales tax is calculated on the \$8**
2. MSU pays \$20 per person for the food and charged the donor \$15 to attend. Is sales tax paid on the \$15 (actual funds received)? **YES**
3. The food bill is for 250 people to attend, but only 150 paid. The remaining 100 are “comped” as guests, or are MSU employees attending as part of their job (JVE’d the fees to attend) so do not pay to attend. What amount do we use to calculate the sales tax—the 250 included in the food bill or on the cost of the 150 paying attendees? **If MSU funds are used, sales tax is paid only on the non-exempt participants. In this case, the 150 paying attendees.**

When a donor pays to attend an event, MSU needs to pay sales tax on the donor paid portion of the catering bill. **The most efficient way of handling this is to not pay sales tax to the caterer.** After the entire event has been reconciled, submit a JVE to transfer the amount equal to the current Michigan State Sales tax to 21-3236, based on the food service provided to the paying donors, determined as in the examples above.

When paying the caterer, you will need to provide them with MSU’s tax id number (38-6005984). They may also require a copy of MSU’s tax exempt letter. If you do not have a copy, please contact University Advancement. If the caterer does include sales tax on your bill, deduct that amount from the bill and only pay the remaining balance. **This applies to caterers in the state of Michigan.**

Note: For events/caterers in other states, you may be able to request that you be tax exempt. Each state has different filing requirements. MSU has filed for tax exempt status in many states and University Advancement has copies of the necessary paperwork on file.

If you will have a varying number of attendees for each meal, you’ll need to calculate the number of paying attendees for each meal separately. For example, if your golf outing fee includes lunch and dinner, but people can pay to attend only dinner, then when you calculate your dinner attendees, you need to include your golfers as well as your people that are only attending dinner.

Notes

If alcohol is served at event that donors pay to attend, depending on the location, you may need to obtain a temporary liquor license. In essence, the donors are purchasing the alcohol by paying to attend. If a temporary liquor license is obtained, you are required to submit a check to the State of Michigan directly for the sales tax due on the event after the event is held. You do not need to submit the sales tax again via JVE.

If you have any questions please contact Carolyn Fountain at founta52@msu.edu or (517) 884-1028.

Promotional Items

Promotional items are defined as items that are given to participants as mementoes of the event. Examples are golf club covers or golf balls, books, music CDs, etc. Promotional items are taken into consideration when calculating sales tax as well as when determining the gift amount for the donor/attendee. Sales tax should not be paid at the time these items are purchased, but will be included in the sales tax calculation after the event has taken place.

If the items are deemed insubstantial (according to the explanation below), the entire amount of the gift is considered tax deductible. If, however, the items are NOT insubstantial, the amount of the gift must be reduced by the fair market value of the items.

Purchased items: A copy of the invoice(s) for the purchase of promotional items must be sent to University Advancement with the event payments. Because MSU probably purchases items at a discounted/educational rate, when purchasing the items, obtain documentation which shows the cost to MSU, as well as the non-educational cost (cost at which the items are sold to the general public). The fair market value (FMV) will be the non-educational cost, when determining the gift amount and whether the item is insubstantial. The MSU cost will be used to determine the amount of sales tax owed.

Donated items: Donated items must be considered when determining the fair market value of the items given in consideration of the gift (but not when calculating sales tax owed). Even though these items were received at no cost to the University, the value of them is considered when determining the amount of the gift for the donor. Consignment/non-cash gift forms must be completed for donated items.

NOTE: If goods or services provided in exchange for a gift exceed the amount that can be considered insubstantial, the ENTIRE amount is deducted from the gift amount, not the excess.

When a donor receives goods or services in consideration for a contribution, only the excess of the amount of the contribution over the value of the goods and services received in return is deductible for income tax purposes. In addition, where the amount of the contribution exceeds \$75, the charity is required under the “quid pro quo” rules of IRC § 6115 to provide a written statement to the contributor providing a good faith estimate of the value of the goods and services provided. In Rev. Proc. 90-12, 1990-1 COB. 471, the IRS provides specific “safe harbor” rules for situations where “token benefits” received by a donor in the context of a fund-raising campaign will be treated as having such insubstantial value that they will be disregarded for purposes of the foregoing rules under IRC § 6115. Where these safe harbor rules are met, the benefit received by the contributor is also disregarded for purposes of the “contemporaneous written acknowledgment” rules under IRC § 170(f)(8) applicable to contributions of \$250 or more.

In determining whether benefits are considered to have an insubstantial value so as to be disregarded for tax purposes, Rev. Proc. 90-12 sets forth applicable dollar limitations, which are adjusted annually for inflation. For 2014, Rev. Proc. 2007-66, 2007-45 IRB 970, increases these limitations from 2013, such that token benefits associated with a fund-raising campaign in 2014 will be disregarded if:

- The contribution is in the amount of at least \$52 (increased from \$51 in 2013), the only benefits received in connection with the contribution are token items (bookmarks, key chains, mugs, posters, etc.) bearing the organization's name or logo, and the cost of these token items to the charity does not exceed \$10.50 (increased from \$10.40 in 2013);
- The fair market value of all of the benefits received in connection with the contribution does not exceed 2% of the amount of the contribution or \$105 (up from \$104 in 2013), whichever is less; or
- The charity distributes free, unordered items to contributors where the cost of these items to the charity does not exceed \$10.50 (increased from \$10.40 in 2013).

Determining Insubstantiality for Promotional Items

1. Is the gift \$52 or more?
 - If yes, go to question #2
 - If no, go to question #3
2. Does the item bear the MSU or event logo AND have a cost-per-item of \$10.50 or less?
 - If yes, item(s) can be considered insubstantial.
 - If no, go to question #3.
3. Enter gift amount \$_____
4. Gift amount x 2% = \$_____ (amount of gift that can be considered insubstantial)
5. Enter total MSU cost per item(s) \$_____
6. Is the amount in #5 greater than the amount in #4?
 - If yes, go to question #7
 - If no, item(s) can be considered insubstantial
7. Calculate the revised gift amount:
Gift amount \$_____

-Costs per item \$_____

= Revised gift amount \$_____

Donors will be given gift credit for their gift LESS the cost of items received.

*If goods or services provided in exchange for a gift exceed the amount that can be considered insubstantial, the entire amount is deducted from the gift amount, not the excess.



Twilight in the Garden Sponsorship Confirmation Form

For your name/business to be included in the invitation, please return this form by **July 24, 2009**, to:
Twilight Committee
Kresge Art Museum
Michigan State University
East Lansing, MI 48824-1119

Please enclose your check made payable to Michigan State University.

YES! I want to support the growth and development of the future Eli and Edythe Broad Art Museum at MSU by becoming a sponsor of *Twilight in the Garden* at the following level:

- _____ **Grand Patron Level** \$25,000 and above*
- _____ **Picasso Level** \$10,000 and above*
- _____ **Dali Level** \$5,000 (up to \$9,999)*
- _____ **Rodin Level** \$2,500 (up to \$4,999)*
- _____ **Rembrandt Level** \$1,000 (up to \$2,499)*
- _____ **Warhol Level** \$500 (up to \$999)*
- _____ **In-kind donation** Please call Susan Bandes at 353-9836 to discuss donation details.

Please reserve complimentary reservations to the event depending on my sponsorship level.
Note: Tickets will not be issued. Confirmations will be sent via e-mail or mail, if no e-mail is provided.

Grand Patron Level (2 tables of 8, \$1,600 value)	_____ reservations	_____ decline reservations
Picasso Level (2 tables of 8, \$1,600 value)	_____ reservations	_____ decline reservations
Dali Level (1 table of 8, \$800 value)	_____ reservations	_____ decline reservations
Rodin Level (6 reservations, \$600 value)	_____ reservations	_____ decline reservations
Rembrandt Level (4 reservations, \$400 value)	_____ reservations	_____ decline reservations
Warhol Level (2 reservations, \$200 value)	<u>2</u> reservations	_____ decline reservations

Additional reservations are \$100 each _____ number of additional reservations

I want to support Kresge Art Museum but cannot become a sponsor at this time. Enclosed is my donation.
Amount \$ _____

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ E-mail _____

Please indicate company or individual name to be credited in publicity materials:

*If you decline the reservations at the time you make your sponsorship payment, the total value of your donation is tax-deductible according to IRS rules. If you do not decline the reservations at that time, your contribution will be reduced by the value of goods or services received (\$50 per ticket).



The TOM IZZO Spartan Golf Classic

Monday, August 16, 2004

Boulder Pointe Golf Club, Oxford

This golf outing is sponsored by the Detroit Area Development Council of Michigan State University

OUR PURPOSE IS TO:

- Assist in raising the visibility of MSU in the Detroit area.
- Help to promote a positive image for MSU.
- Involve supporters of MSU and raise money to support MSU.

The money raised from this event will go back to campus through:
An endowment to support scholarships for Detroit area students who attend MSU, The President's Special Initiative Endowment Fund, The Athletic Director's Special Initiatives Fund and other campus programs.

TOM IZZO

Head Basketball Coach

Honorary Chair

MARK HANKINS

Head Coach, Men's Golf Team

GUS GANAKAS

Former Men's Head Basketball Coach

JOANNE P. McCALLIE

Head Coach, Women's Basketball Team

TERRY BRAVERMAN

Retired From The Spartan Athletics Ralph Young Fund. Current Announcer For MSU's Home Football and Men's Basketball Games.

4-Person Scramble

- 11:00 Registration
- 12:00 Shotgun Start/Drink Cart/ Lunch on the course
- 5:00 Reception and Dinner Program,
Live Auction and Raffle

Registration includes 18 holes of golf with cart, lunch on the course, Sparty and the Cheerleaders, reception, dinner, program, gifts, and entry into the Putt for Dough Contest.

Bring your family to see Sparty — a great MSU Tradition!

Great prizes like tickets to the Ryder Cup, the ESPY Awards Show in Hollywood and a trip to Disney World, are just the beginning!

HONORARY CHAIRMAN

Tom Izzo
Head Basketball Coach

EVENT CHAIRMEN

Mark Hubbard
Jack Withrow

HOST COMMITTEE

Tom Aquino
Amber Arthur
Bill and Carol Brink
Carole Winnard Brumm
Dan Church
Bob Drake
Larry Gutowsky
Jim Haislip
David Himelhoch
Brian Janks
Jay Keranen
Laura Lawler
Greg Liposky
Tammy Moncrief
Mike Morrow
Tom Nestor
John Richardson
Shirley Richardson
Stan Stein
Viol Trice
Dottie Withrow



Please return this form, along with your check made payable to Michigan State University/ Spartan Golf Classic or credit card number to:

The Tom Izzo
Spartan Golf Classic
c/o William Brink
P.O. Box 250264
Franklin, MI 48025-0264

For more information call:
Jack Withrow at
248-682-4841 or Laura Lawler
at 517-353-3121 ext. 282

Name _____
 Address _____
 City/State/Zip _____
 Phone Number _____ Email Address _____
 Visa _____ MasterCard _____ AMEX _____ Discover _____
 Credit Card Number _____ Exp. Date _____

- Lunch, golf, cart, beverage cart, dinner and gift ☐ \$ 350 \$ 150 Donation
- Dinner and program only ☐ \$ 125 \$ 75 Donation
- 4-Some ☐ \$1350 \$ 600 Donation
- Corporate Package (Hole Sponsor and 4-Some) ☐ \$2200 \$1600 Donation
- Hole Sponsorship ☐ \$1000 \$1000 Donation
- Sponsorship (Drink cart or driving range) ☐ \$ 500 \$ 500 Donation

I can't attend, here is my donation of _____

Please pair me up with _____

Payment required for registration.

AUCTION FORM

DONOR INFORMATION

Item: Beach basket Auction No: 1
Description of Item: basket, sunscreen, picnic blanket,
Riesling, insulated cup
Conditions or Limitations: none

Donor Name: Carolyn Fountain
Address: 535 Chestnut Rd.
City: Lansing State: MI Zip Code: 48912
Daytime Phone: ~~517-484-1028~~ Alternative Phone: 884-1028
E-Mail: founta52@msu.edu

Item Fair Market Value: \$ 85. I understand as the donor it is my responsibility to establish the fair market value, for charitable deduction purposes, of the donated item. I hereby state the fair market value to be the amount listed above.

Signature of Donor:  Date Received by MSU: 3/12/15

BUYER INFORMATION

Date: 4-1-15 Fair Market Value: \$85
Auction No: 1 Bid Amount: \$105
Item: Beach Basket Sales Tax: \$5.94 (if purchaser pays)
Total Paid: \$110.94
Donation: \$20 (=Bid - FMV)

Payment Method (please select):


- ☐ Cash
☒ Check
☐ Visa/MasterCard/AmEx/Discover (please circle one)

Credit Card No: _____ Exp. Date: _____

Name on credit card: _____ Daytime Phone: 517-123-4675

Purchaser Name: Joe Smith
Address: 123 Northumberland
City: Lansing State: MI Zip Code: 48912

I understand that I have purchased this item "as is" and that upon making this payment, it is my property and responsibility. I have received the item.

Purchaser signature:  Date: 4-1-15

A tax receipt for amount of donation will be mailed by University Advancement.

Doc Nbr:	5522222	Status:	FINAL
Initiator:	<u>founta52</u>	Created:	01:14 PM 10/30/2014

* required field



▼ hide



Secured Field:

Total Amount:	2,325.00
----------------------	----------

▼ hide

Cash Reconciliation Total: 2,325.00 **Total of cash and checks combined.**

▼ hide

	Count	Amount		Count	Amount
Hundred Dollar Count:	0	\$0.00	Hundred Cent Count:	0	\$0.00
Fifty Dollar Count:	2	\$100.00	Fifty Cent Count:	0	\$0.00
Twenty Dollar Count:	18	\$360.00	Twenty Five Cent Count:	0	\$0.00
Ten Dollar Count:	1	\$10.00	Ten Cent Count:	0	\$0.00
Five Dollar Count:	6	\$30.00	Five Cent Count:	0	\$0.00
Two Dollar Count:	0	\$0.00	One Cent Count:	0	\$0.00
One Dollar Count:	0	\$0.00	Other Cent Amount:		\$
Other Dollar Amount:		\$			

▼ hide

?

[hide detail](#)

	* Chart	* Account	Sub-Account	* Object	Sub-Object	Project	Org Ref Id	* Amount	Actions
1	MS MICHIGAN STATE UNIVERSITY	RN030209 COMM MUSIC SCHOOL EAST LANSING GIFTS - ERF Gifts - COMMUNITY MUSIC SCHOOL		4007 PRIVATE GIFTS, GRANTS AND CONTRACTS				950.00	19
	Line Description								

This is the total amount of non-gift income. For example: sponsor pays \$1000, but gets \$150 registration fee covered as part of sponsorship. \$150 goes on this line with a non-gift object code.

	gets \$150 registration fee covered as part of sponsorship. \$150 goes on this line with a non-gift object code.							
2	MS MICHIGAN STATE UNIVERSITY	RN030209 COMM MUSIC SCHOOL EAST LANSING GIFTS - ERF Gifts - COMMUNITY MUSIC SCHOOL	4037 EVENT INCOME				1,375.00	
	Line Description							
Total: 2,325.00								

Accounting Lines for Capitalization [▶ show](#)

Modify Capital Assets [▶ show](#)

General Ledger Pending Entries [▶ show](#)

Notes and Attachments (0) [▶ show](#)

Ad Hoc Recipients [▶ show](#)

Route Log [▶ show](#)

You can lump several checks together on one deposit. Please scan them in ONE document and attach them to the edoc (checks should be redacted), as well as any accompanying documentation. Ad Hoc "founta52".

[send ad hoc request](#)

[close](#)

[copy](#)

Account NumberRN031234

Allocation CodeA1234

Contact Name/number/emailProfessor Smith, 884-1234, smith@msu.edu

Event NameGolf Outing

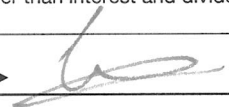
Name	Address	Phone	Email	Tender Type	Total Amt.	Gift Amt.	Non-Gift Amt.
Joe Schmoe	1234 Spartan Way, East Lansing MI 48824	517-884-1028	schmoe@msu.edu	Check	\$30.00	\$20.00	\$10.00

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. BOARD OF TRUSTEES OF MICHIGAN STATE UNIVERSITY	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 3 Exemption from FATCA reporting code (if any) C <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) 426 AUDITORIUM ROAD ROOM 360	Requester's name and address (optional)
	6 City, state, and ZIP code EAST LANSING, MI 48824	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)																																																								
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.																																																								
Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.																																																								
<table border="1"><tr><td colspan="11">Social security number</td></tr><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td></tr><tr><td colspan="11">or</td></tr><tr><td colspan="11">Employer identification number</td></tr><tr><td>3</td><td>8</td><td></td><td>-</td><td>6</td><td>0</td><td>0</td><td>5</td><td>9</td><td>8</td><td>4</td></tr></table>		Social security number															-			-				or											Employer identification number											3	8		-	6	0	0	5	9	8	4
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Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	
Sign Here	Signature of U.S. person ▶  Date ▶ 1/29/15

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.