To Development Event Planners:

Many of you are planning your fundraising events for the fall. We applaud your creativity and energy in seeking support for the many worthy programs within the University. This is a quick reminder of University and IRS policies that affect you and your donors:

1. Remember to instruct donors to make their checks payable to ‘The Trustees of Columbia University in the City of New York’ or ‘Columbia University’. Your program name may be written on the memo section of the check. This protects the University’s revenue and enables the donor to know the charity that benefits from his gift and that will send the tax receipt.
2. The donor’s credit card number should *never ever* be emailed. Email is not secure.
3. No amount paid for a raffle can be considered a charitable gift. The University discourages raffles due to complicated laws that make it difficult to administer in accordance with laws and regulations.
4. No amount paid for an auction item may be considered a gift *unless certain procedures are followed*. See Campaign Central (link below) and call Gift Systems at or email [Giftsys@columbia.edu](mailto:Giftsys@columbia.edu) if you plan an auction.
5. If your event fee combines payment for goods and services with a gift, you must adhere to Internal Revenue Service regulations that require non-profits to reduce the gift total by the full market value of the goods or services offered. See Campaign Central for details (link below).
   1. Remember to forward a copy of your solicitation and reply card to Gift Systems for review and for creation of an Advance Premium Code for your event early in the planning process.
6. Solicitations for donations to endowment must be credited to an appropriate endowment account. Gifts for endowment may not be credited to a current use account.
7. Those of you who hire outside consultants to conduct your event should take special note of the following:
   1. A Columbia email address (……@columbia.edu) must be used to conduct Columbia business. Your department HR staff can obtain a temporary Columbia email for your consultant.
   2. Columbia revenue should be directed to a Columbia University office or lockbox. Columbia revenue should not be mailed to the non-Columbia address of your consultant.
   3. Consultants may not use Columbia logos on their websites or list Columbia as a client on their website.

Please refer to the following websites for more details:

Campaign Central:

Administrative Policy Library (search for ‘Email Usage’ and ‘Cash Handling Policy’: