

Fundraising Policies & Procedures For Local Programs

Handbook



Special Olympics
Kentucky

Fundraising Policies & Procedures Table of Contents

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Special Olympics Kentucky Development Staff

Special Olympics Kentucky

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Statewide Special Events Policies

Special Olympics Kentucky conducts statewide special events which provide benefits to all levels of the program. Support of these fundraisers from Local Programs is strongly encouraged and is necessary for these projects to be successful. If Special Olympics fundraising efforts increase, it allows the state program the ability to lower registration fees for events, which has a direct effect on athletes and their participation. Successful special events do effect all levels of Special Olympics. Any willful act to discourage support from contributors involved in these projects, will be dealt with by the Special Olympics Kentucky Staff and/or Board of Directors.

The following are a few examples of major special events/projects and sponsors that are utilized by the National and or State Office.

- ◆ Proctor and Gamble Promotion
- ◆ Special Olympics, Inc. Direct Mail
- ◆ Dial America
- ◆ Law Enforcement Torch Run
- ◆ Polar Plunges
- ◆ Heritage Publishing Company
- ◆ Kroger
- ◆ Olympia Publishing Company
- ◆ American Legion and Auxiliary
- ◆ Texas Roadhouse
- ◆ Harley-Davidson Raffle

Special Olympics Kentucky has created the Share the Proceeds program so that local programs can participate in some of the state signature fundraising events and raise funds to benefit their local program. We know that working together brings greater visibility and support for the mission of Special Olympics.

Corporate or Business Approach Policy

- A. Special Olympics Kentucky reserves the right and authority to solicit funds from any source at any time within the state of Kentucky.
- ◆ This includes already identified contributors so as to increase the impact and amount of the donation.
 - ◆ These funds received as a result of this appeal will be classified as State Level fundraising.
 - ◆ If any contributor has donated funds to the local program in the prior year, that amount will be subtracted from the contribution and sent to the local program.
- B. Special Olympics Kentucky is mandated by Special Olympics, Inc., not to solicit certain national corporations.
- ◆ Written approval from Special Olympics International must be given before a state office representative may contact any corporation with national significance or influence.
 - ◆ Local programs may not approach corporations or businesses with national significance or influence. (*Corporations with significance or influence include those corporations who have: products distributed or manufactured outside the applicant's state or have other plants or headquarters which are outside the applicant's state.*)
- C. All local programs must complete the local fundraising application before approaching a business or corporation with statewide significance or influence.
- ◆ Within 10 business days, the SOKY Executive Vice President will notify the local program if the application has been approved or if additional information is necessary

Games/Event Sponsorship

When a sponsor underwrites a Special Olympics competition or event, the sponsor must be listed as such and may not have named ownership of the event. For example, if Smith, Inc. is the sponsor of the State Basketball Tournament, it cannot be billed as the Smith, Inc. Special Olympics Basketball Tournament. However, if Smith, Inc. chooses to sponsor a non-Special Olympics Basketball Tournament to benefit Special Olympics, it may be billed as the "Smith, Inc. Basketball Tournament-to benefit Special Olympics or the Area Four Special Olympics Basketball Tournament- Sponsored by Smith, Inc.

Fundraising Process of Approval, Authorizations

As an Accredited Program of Special Olympics, Special Olympics Kentucky has been granted the sole legal authority to raise funds, receive funds, expend funds and use the name and logo of Special Olympics. The Executive Vice President has the authority to grant a local program for a specific period of time and/or for a specific project the privilege of raising funds, receiving funds, expending funds and/or using the name and logo of Special Olympics.

Authorization from the Executive Vice President must be received 30 days in advance and is obtained by submitting a **Local Fundraising Application**.

Unauthorized activity is in direct violation of the rules and policies of Special Olympics, and Special Olympics Kentucky, Inc. Furthermore, unauthorized activity is unlawful and may jeopardize Special Olympics fine reputation in the community, credibility with the United States Olympics Committee, The Better Business Bureau, and tax exempt status with the Internal Revenue Service under section 501(c)3.

- A. A local Program interested in hosting a fundraiser must have an established Special Olympics Account registered with the State Office, a school-based account or an approved audited account through a workplace or business.
- B. Individuals interested in organizing a fundraising event for a local program must be a Class A Certified Special Olympics Kentucky Volunteer with no financial restrictions.
- C. All local fundraising requires that a Fundraising Application be completed and submitted to the Executive Vice President for approval 30 days prior to any implementation, fundraising activity, solicitation or receipt of funds.
- D. Each fundraising project requires a separate Fundraising Application. Approval is not automatically renewed for annual or recurrent projects. Applications must be resubmitted prior to each period for which the activity is scheduled.
- E. Local Programs who are in good standing have already been granted the authority to use the logo and name of Special Olympics for program services related items.
- F. The Executive Vice President shall properly inform the person in writing who submitted the application as to the approval, with recommendations, or disapproval, *within 10 work days*.
- G. A Local Fundraising Report Form must be completed on all fundraising activities. This report must be filed with the Executive Vice President within 30 days after the event.
- H. Local program representatives are not authorized to sign a contractual agreement. Any fundraising contract must be submitted with the Local Fundraising Application in order to get approval by Special Olympics Kentucky's insurance provider.

Local Program Fundraising Guidelines

When dealing with fundraising income:

- ◆ All funds raised in the name of Special Olympics must be deposited in an approved Special Olympics account that is registered with the state office, a school-based account or an approved audited account through a business or workplace.
- ◆ All local program fundraisers must be approved by the Special Olympics Kentucky State Office. Local programs should complete and submit the Local Program Fundraising Application to the SOKY Executive Vice-President. *Please note that the local program account must be in good standing prior to any fundraiser being approved.*
- ◆ Funds raised in the name of Special Olympics can only be used to support training and competition activities for Special Olympics Athletes and Coaches. Funds can not be used to pay expenses for parents, family members or general supporters.
- ◆ Funds can only be used to support Special Olympics activities. Extra-curricular field trips would not qualify for expenses.
- ◆ All cash raised from a fundraiser must be deposited into a Local Program Checking account within two days of the fundraiser. Checks from a fundraiser must be deposited within one week of the event.
- ◆ When handling cash from a fundraiser, it must be counted by two approved Class A volunteers at the same time in a secure environment and a cash verification form must be completed, signed by both volunteers and attached to the Monthly Bookkeeping Report. The amount on the form must match the bank statement deposit.
- ◆ Cash from fundraisers should never be used to pay for expenses for the fundraiser. All cash from fundraisers must be deposited.
- ◆ Checks must be copied and submitted with monthly bookkeeping reports.

When dealing with general donations:

- ◆ Bookkeepers must insure that all donation checks must have the name and amount listed on the income report.
- ◆ Receipts should be given for cash donations.
- ◆ Receipts/acknowledgement letter should be given for all donations (*see sample letter*).

Local Program Fundraising Guidelines (*continued*)

When dealing with fundraising event expenses, please keep in mind:

- ◆ All event expenses are to be paid using a local program or Special Olympics pre-approved account check.
- ◆ Expenses are never to be paid from cash from fundraisers.
- ◆ All checks written for expenses must have two signatures.
- ◆ A check should never be issued without a receipt/invoice. The check should only be written for the amount of the receipt/invoice and not more.
- ◆ List the check number and date on all receipts.
- ◆ For “petty cash”, or “start-up cash” for events, checks should be made payable to the bank and not cash. If any cash remains after the event it must be deposited back into the account, preferably in a separate deposit within one week of the event.
- ◆ Receipts for the “cash” must be copied and included with the monthly bookkeeping reports.
- ◆ Copies of invoices must be included with monthly reports.
- ◆ Reimbursements for approved expenses paid personally by an individual must be accompanied by receipts/invoices for all items. If there is no documentation, then the individual may be asked to complete a W-9 form (*included*).
- ◆ When reimbursing an individual for a credit card transaction—the credit card receipt will not be sufficient. The receipt must be an itemized detailed receipt from the vendor with all items listed. At no time should Special Olympics pay for an individual/volunteer alcohol bill.
- ◆ Funds raised in the name of Special Olympics can only be used to support training and competition activities for Special Olympics Athletes and Coaches. Funds cannot be used to pay expenses for parents, family members or general supporters. Funds can only be used to support Special Olympics Activities. Extra-curricular trips would not qualify for expenses.

When paying an individual for services:

- ◆ When paying individuals for services (i.e. a lifeguard, bus driver or DJ) a W-9 form (*included*) needs to be completed by the individual and submitted with the monthly bookkeeping reports. If a portion of the invoice is for product and the remaining is for services offered—then it is to be noted on the invoice what the breakdown is.
- ◆ A 1099 will be completed by the state office for an amount of \$600 or greater that is paid to an individual in a calendar year.

National and State Law Regulations

Better Business Bureau Fundraising Guidelines

The Council of Better Business Bureaus has specific recommendations on the solicitation of charitable funds, the informational materials used and the specific use of funds. These recommendations should serve as guidelines for all fundraising.

A. Use of Funds

- ◆ A charitable organization shall spend at least 65% of its total expenses on program activities. (*Standard 8*)

Formula for Standard 8:

$$\frac{\text{Total Program Service Expenses}}{\text{Total Expenses}} \text{ should be at least } 65\%$$

- ◆ A charitable organization shall spend no more than 35% of related contributions on fund raising. Related contributions include donations, legacies and other gifts received as a result of fund raising efforts. (*Standard 9*)

Formula for Standard 9:

$$\frac{\text{Total Fund Raising Expenses}}{\text{Total Related Contributions}} \text{ should be no more than } 35\%$$

- ◆ A charitable organization shall avoid accumulating funds that could be used for current program activities. To meet this standard, the charity's unrestricted net assets available for use should not be more than three times the size of the past year's expenses or three times the size of the current year's budget, whichever is higher.
- ◆ A charitable organization shall make available to all, on request, complete annual financial statements prepared in accordance with generally accepted accounting principals.

National and State Law Regulations (*continued*)

- ◆ A charitable organization shall include in the financial statements a breakdown of expenses (e.g., salaries, travel, postage, etc.) that shows what portion of these expenses was allocated to program, fund raising, and administrative activities.
- ◆ A charitable organization shall accurately report the charity's expenses, including any joint cost allocations, in its financial statements.
- ◆ A charitable organization shall have a board-approved annual budget for its current fiscal year, outlining projected expenses for major program activities, fund raising, and administration.
- ◆ For more information on specific standards, please visit: www.bbb.org/us.
(The standards listed were pulled directly from the BBB Wise Giving Alliance Standards for Charity Accountability.)

Charitable Contributions Requirements

- A. To be deductible, charitable contributions must be made to qualified organizations.
 - ◆ Payments to individuals are never deductible.
- B. If an individual's contribution entitles them to merchandise, goods, or services, including admission to a charity ball, banquets, theatrical performance, clothing, or competition fees, they can only deduct the amount that exceeds the fair market value of the benefit received.
- C. For a contribution of cash, check, or other monetary gift (regardless of amount), the individual must maintain as a record of the contribution a bank record or a written communication from our organization containing the name of the organization, the date of the contribution, and the amount of the contribution.
- D. For any contribution of \$250 or more (including contributions of cash or property), the donor must obtain and keep in their records a contemporaneous written acknowledgement from our organization indicating the amount of the cash and a description of any property contributed.
 - ◆ The acknowledgement must say whether the organization provided any goods or services in exchange for the gift and if so, must provide a description and a good faith estimate of the value of those goods and services.
 - ◆ One document from the organization may satisfy both written communication requirement for monetary gifts and the contemporaneous written acknowledgement for all contributions of \$250 or more.

Alcohol and Tobacco Policy

(Section 4.09 of Special Olympics Official General Rules)

- A. No accredited program shall knowingly permit the use of any alcohol or tobacco products at any Special Olympics training or competition venue.
- B. No accredited program shall permit the name “Special Olympics,” the SO Logo or any other SO Mark to be publicly or visibly connected or associated with the name or trademark of any of the following companies or products:
- ◆ any tobacco product, or the manufacturer or distributor of a tobacco product; or
 - ◆ any alcoholic beverage, or the manufacturer or distributor of an alcoholic beverage.
- C. The prohibition set fourth in section 4.09 (B) shall not prevent an accredited program from engaging in or authorizing any of the following:
- ◆ Accepting a so-called “blind” contribution which is not publicized, promoted or publicly acknowledged by the accredited program in any way (except to the extent that the source of the contribution must be reported on tax returns or other filings made with governmental authorities, which are then available for public inspection);
 - ◆ Allowing the name “Special Olympics,” the SO Logo, and/or other SO Marks to be publicly associated with the names of products which are not tobacco products or alcoholic beverages, even if they are manufactured or distributed by companies which also manufacture or distribute tobacco or alcoholic beverages;
 - ◆ Allowing the name “Special Olympics,” the SO Logo and/or other SO Marks to be publicly associated with the names of manufacturers or distributors of alcoholic beverages or tobacco products, as distinguished from the products or the product names themselves, if those company names do not contain the brand name or generic title of an alcoholic beverage or tobacco product.
- D. Accredited programs shall contact SOI for guidance and further authorization in any instance where it is uncertain whether an accredited program may accept funds or their support from a company associated with tobacco products or alcoholic beverages. SOI’s decision on such matters will be final and binding on the accredited program.

Special Olympics Kentucky Logo Use

Special Olympics has a universally recognizable logo which is to be used at all levels of Special Olympics Organizations. The following is a summary of guidelines and restrictions that must be strictly adhered to when using the logo. The logo must be produced in its official form, enlarged or reduced. It may not be distorted or added to in any way. The trademark symbol must appear as part of the logo at all times. (*Special Olympics Official General Rules- Section 4.07*)

A. Special Olympics Logo Use:

- ◆ Accredited programs shall comply with the specifications in the Graphics Standards Guide concerning the authorized methods for using, printing, displaying and reproducing the name “Special Olympics” as part of the program’s name, the SO Logo, and various other SO Marks. (*If you have specific questions about a logo, please forward your question to Communications Director, Mark Buerger.*)
- ◆ Each Accredited Program has the right to use the Special Olympics Logo only when the SO Logo is used or displayed in conjunction with the name of the Accredited Program. Typically the SO Logo is used immediately above or next to the Program’s name in the manner depicted in and required by the Graphics Standards Guide.
- ◆ If your local program does not have an official Special Olympics Kentucky Logo, please contact: Communications Director, Mark Buerger so that he can set one up using the appropriate guidelines.

B. Official Materials

- ◆ Each Accredited Program shall use the Special Olympics Logo in conjunction with the name of the Accredited Program on all official Accredited Program Materials.
- ◆ Official Materials include without limitation: stationary, business cards, news release letterhead, Games programs, yearbooks, flags and banners, athletes’ number tags, athletes’ uniforms, posters, brochures, medals and ribbons, and all informational and Promotional material distributed to participants in Special Olympics, to sponsors or to the general public.
- ◆ The official credit line is to be used by all Accredited Programs on official materials. The “Official Credit Line” consists of the phrases:

*Created by the Joseph P. Kennedy, Jr. Foundation
Authorized and Accredited by Special Olympics, Inc.
[or in the case of a Founding Committee use “Recognized by Special Olympics, Inc.”
For the Benefit of Persons with Intellectual Disabilities [Mental Retardation]*

Special Olympics Kentucky Logo Use (*continued*)

C. Unofficial Materials

- ◆ Unofficial materials include pins, buttons, hats, mugs, t-shirts, etc. On these materials, you may use the Special Olympics Kentucky official logo alone or with your program designation added to it, or your existing program logo.
- ◆ Under no circumstances should an old logo be used on official or unofficial materials.

D. Corporate Sponsorship and Commercial Messages (*Special Olympics General Rules Section 4.08*)

- ◆ In order to avoid exploitation of persons with intellectual disabilities, no uniforms, and no bibs or other signs bearing competition numbers, which are worn by Special Olympics athletes during any competition or during any opening or closing ceremonies of any Games may be emblazoned with commercial names or commercial messages.
- ◆ The only commercial markings which may be displayed on athletes' uniforms during competitions and opening and closing ceremonies are the normal commercial markings of the manufacturer.
- ◆ Any use of advertising on Special Olympics Athletes' equipment, t-shirts or uniforms will result in immediate disqualification of the athlete.
- ◆ Volunteers may wear clothing which bears small logos identifying corporate or organizational sponsors while attending Games competitions, so long as those displays do not exceed an area of six square inches.

Special Olympics Kentucky Logo Use (*continued*)

Examples of INCORRECT logo formatting:



Do not display the seal without the logotype.

Special Olympics
Kentucky

Do not display the logotype without the official seal.



Do not change the size relationship between the official seal and the logotype.



Do not alter the size relationship of the logo typography.



Special Olympics
Kentucky
Henry County

Do not replace the logo typography with a different type style.



Special Olympics
Kentucky

Do not replace the official seal with any other symbol.



Special Olympics
Kentucky

Do not add graphic elements to the official logo.

Lincoln County



Special Olympics
Kentucky

Do not place region or program name

Special Olympics Kentucky Logo Use (*continued*)

Examples of CORRECT logo formatting:



Two-color Logo Format:



Official Seal should be printed in Teal (PMS 327)

“Special Olympics” is printed in Red (PMS 485)

The program designation should be printed in Teal (PMS 327)

- ◆ The Pantone Matching System (PMS) is an internationally used method of matching and specifying color. The Special Olympics official colors are Red (PMS 485) and Teal (PMS 327).
- ◆ Proper color use is a critical factor in correctly reproducing a logo. Consistent use of the official Special Olympics colors will help guarantee high degrees of awareness and instant recall.
- ◆ The logo should be reproduced in the preferred two-color format whenever possible. Do not alter color usage within the logo or substitute either color in the two-color logo.
- ◆ A one color logo is acceptable.
- ◆ The “Special Olympics” font is Serpentine Bold Oblique and the State and Local Program is printed in Times New Roman Bold Oblique.

Local Fundraising Opportunities

A. Share the Proceeds:

Special Olympics Kentucky created the **Share the Proceeds** program so that local programs could partner with our signature fundraising events and earn funds to benefit your local program. We know that working together brings greater visibility and support for the mission of Special Olympics. Our events include the Polar Plunges, Harley-Davidson Motorcycle Raffle, and Big Brown Truck Pulls.

There is a revenue-sharing component in each event to make it easy to take part and Share the Proceeds. Local programs are strongly encouraged to take part in these fundraisers because:

- ◆ There is no upfront cost to your local program to participate. Special Olympics Kentucky designs all print materials, covers all event costs and help to publicize the event.
- ◆ Local programs can help the State encourage more participation, which helps grow the overall event participation.
- ◆ Since local programs are in the communities where the fundraising events are held, by participating, they are able to raise awareness about their program to potential volunteers, athletes and the community. These events are great publicity!
- ◆ Special Olympics Kentucky uses all money raised from these events to fund the statewide program, if fundraising efforts go well, every local program in the state benefits by having better quality events. Special Olympics Kentucky also tries very hard to offset the cost of competitions. If fundraising events go well, it will trickle down to all local programs through lower competition registration fees.

If you are interested in participating in the Share the Proceeds program or would just like to receive more information, please contact Special Events Coordinator, Breona Taul.

B. Fundraising with Restaurant Nights:

Many restaurants offer non profit groups the opportunity to raise money with a restaurant night fundraiser. Typically a restaurant will give a program a percentage of the sales on a designated night for all of the customers that your group brings to their business. Most restaurants limit availability to a week night– usually one of their slow nights.

A restaurant fundraiser night can be a fairly simple project requiring very little planning and little to no upfront investment from your group. Most restaurants require a flyer or coupon to be presented in order for your group to receive credit. The programs job is to get them into as many peoples hands as possible and encourage them to go out to eat to benefit your program.

Local Fundraising Opportunities (*continued*)

Why does a restaurant choose to participate in a restaurant fundraiser night?

- ◆ Giving back to the community enhances their image.
- ◆ It could potentially fill a restaurant on an otherwise slow night.
- ◆ It also may bring customers in the restaurant who might not otherwise visit.

Here is a list of some restaurants that hold fundraiser nights:

- | | | |
|------------------------|--------------------------|-------------------|
| ◆ Applebees | ◆ Fazoli's | ◆ Papa Murphy's |
| ◆ Arby's | ◆ Jersey Mike's | ◆ Pizza Hut |
| ◆ Baja Fresh | ◆ Kentucky Fried Chicken | ◆ Pizzeria Uno |
| ◆ BD'd Mongolian Grill | ◆ Krispy Kreme | ◆ Ponderosa |
| ◆ Big Boy | ◆ Kroger Catering | ◆ Sonic |
| ◆ Boston Market | ◆ Maggie Moo's | ◆ Subway |
| ◆ Burger King | ◆ Mark's Feedstore | ◆ Texas Roadhouse |
| ◆ Buckhead's | ◆ Max & Erma's | ◆ Tumbleweed |
| ◆ Chick-fil-A | ◆ McAlister's Deli | ◆ Wendy's |
| ◆ Chipotle | ◆ McDonalds | |
| ◆ Chili's | ◆ O'Charley's | |
| ◆ Cici's Pizza | ◆ Outback Steakhouse | |
| ◆ Culvers | ◆ Panera Bread | |

Often you can find information and guidelines for “fundraiser nights” on the particular restaurant websites or you can visit your local restaurant and get information from the manager on duty. Please note that although many chain and franchise restaurants are available for fundraising, the decision is completely up to the individual restaurant operator. The terms of the fundraiser can vary from restaurant to restaurant, even within the same chain and sometimes even the same city. Some restaurants ask you to present a coupon, tell the waitress in advance, drop your receipt in a box or only order certain menu items to qualify. Many locally owned restaurants may also be willing to host a fundraiser for your program too, so don't forget to add them to your list of potential locations.

How to be successful:

- ◆ Be sure to complete the SOKY Fundraising Application at least 30 days prior to the event. If there is time and when appropriate we can advertise your event in the Sportsline e-newsletter.
- ◆ You must advertise the event to your program and have them spread the word to everyone they know in the community. (Pass flyers out at schools, churches, family members, etc.)
- ◆ Encourage family and friends to show up. The more people you can get there for the night of the fundraiser, the better your profits will be and the likelihood of a business working with you again increases. It is a win win situation.

Local Fundraising Opportunities (*continued*)

How to be successful: (*continued*)

- ◆ Be sure to find out in advance what percentage your group will receive. Usually the range is between 10 and 25%.
- ◆ Be sure to find out the specific day and hours of your event so that you can promote in accordingly.
- ◆ Find out if the profits earned are based on everyone who dines in the restaurant during your time period or is it limited to only those patrons that are associated with your group.
- ◆ If the restaurant has take out or drive thru available will your group receive income from these sales as well?
- ◆ Can group members work behind the counter or be “celebrity servers”?
- ◆ Are you able to set up an informational table and sell baked goods or solicit funds?

A restaurant night is a popular fundraiser for small groups because it doesn't require a large number of volunteers. Restaurant nights if held regularly could help groups have a steady source of income. Be sure to rotate your restaurants for the best results and most importantly make sure to properly thank these businesses for working with you. Handmade cards or drawings from your athletes, pictures of the event, thank you letters from parents, whatever you can think of to let them know how much you appreciate their help.

Sample donation letter



Special Olympics
Kentucky

(Name, Address)

Dear *(Name)*:

Thank you very much for the *(Donation Amount)* donation to benefit Special Olympics Kentucky and *(local program name)*. On behalf of the children and adults with intellectual disabilities, who participate in our sports programs each year, we sincerely appreciate you thinking of our athletes.

Your support is so very important to Special Olympics athletes and their families. After more than 40 years, Special Olympics Kentucky is still opening doors for athletes of all ages who otherwise might never get the opportunity to train, compete, and experience the joy of sport. Kentucky's athletes continue to surprise the world around them with their abilities, their wisdom and their vision. These athletes are truly the best in sports... competing for the love of competition, the joy of teamwork and the thrill of standing before the world to do their best. Over and over again, Special Olympics athletes inspire each of us.


If you have any questions about these events or would be interested in attending, please call me at *(phone number)*.

Thank you for helping make a difference in the lives of Special Olympics Kentucky athletes.

Sincerely,

(Local Coordinator Name)

**Please retain this letter as your receipt for tax purposes. Special Olympics Kentucky did not provide any goods or services in exchange for this contribution.*

 **IRS** Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 3248205661
Feb. 29, 2008 LTR 4168C FD
61-0954571 000000 00 000
00015300
B01C: 1E

SPECIAL OLYMPICS KENTUCKY INC
105 LAKEVIEW CT
FRANKFORT KY 40601-8749056



3786

Employer Identification Number: 61-0954571
Person to Contact: Ms. Johnson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Feb. 20, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in July 1980, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

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	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 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 *How to get a TIN* on page 3.

Social security number
OR
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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).

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 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Special Olympics Kentucky Fundraising Application

Submitted by _____ Date ____/____/____

Program Name _____

Address _____

City _____ State _____ ZIP _____

Phone () _____ - _____ County _____ Area _____

E-Mail _____



Special Olympics
Kentucky

PROJECT INFORMATION

When appropriate and applicable, Special Olympics Kentucky can help promote Local program fundraising events, therefore it is helpful to provide as much event information as possible.

Project Title _____ Project Date ____/____/____

Project Location _____

Project Description & Details _____

If the project requires admission/entrance fee, what is the fee? _____

Plan of Action:

1). _____

2). _____

3). _____

Projected Amount to be Raised: \$ _____ Estimated Expenses: \$ _____

How will the funds be used? _____

Name of account where funds will be deposited _____

Is this account current with monthly bookkeeping reports? Yes/No

Does this event require a signed contract? Yes/No *If yes, read below:*

APPROVAL

[] See the reverse side of this form for additional instructions or comments.

[] This project has been approved, proceed with your plans. Good Luck!

Approved by _____ Date ____/____/____

Executive Vice President

Local Fundraising Application

SIGNING CONTRACTS

Local Program Representatives are not authorized to sign a contractual agreement with any outside fundraising group or organization. If your event requires a contract it must be attached with the Local Program Fundraising Form and be pre-approved by Special Olympics Kentucky's insurance provider. You will receive written notice of approval from The Executive Vice President.

SOLICITATION

If solicitation involves corporate or business approach, the Corporate/Business Information Block must be completed.

CORPORATE/BUSINESS INFORMATION

Company Name _____
Address _____
City _____ State _____ ZIP _____
Phone () _____ - _____ Ext _____
Contact Name _____
Title _____ Division _____
Amount Requested \$ _____
Amount Received \$ _____

MAILING INSTRUCTIONS

Two copies of this application **MUST** be prepared.
Send the original to the Executive Vice President for approval and keep one for your records. If you have any questions contact the Executive Vice President at 1-800-633-7403 or 502-695-8222; *Special Olympics Kentucky * 105 Lakeview Court * Frankfort, KY 40601-8749*

Special Olympics Kentucky Fundraising Report



All fundraising reports must be on file with the Executive Vice President thirty (30) work days following the event.

MAIL TO: Trish Mazzoni
Executive Vice President
105 Lakeview Court
Frankfort, KY 40601-8749

Project submitted by _____

Project Title _____ Area _____

Project Date: ____/____/____ County _____

Location: _____

Total Income \$ _____

Total Expenses (-) \$ _____

NET INCOME \$ _____

COMMENTS: _____

Local Fundraising Report

Cash Verification Form

Date _____

Fundraiser _____

Cash to be deposited \$ _____

Must be counted and verified by two approved Class A Volunteers.

(Printed Name)

(Signature)

(Printed Name)

(Signature)

Attach this form to a copy of the bank deposit slip and return with monthly bookkeeping report.

Cash must be deposited within two days of fundraiser.

Cash Verification Form

Date _____

Fundraiser _____

Cash to be deposited \$ _____

Must be counted and verified by two approved Class A Volunteers.

(Printed Name)

(Signature)

(Printed Name)

(Signature)

Attach this form to a copy of the bank deposit slip and return with monthly bookkeeping report.

Cash must be deposited within two days of fundraiser.