

# Brandeis

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BRANDEIS NATIONAL  
COMMITTEE

## Handbook for Special Events/Projects

Your Key to Success

2020-2021

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## Support Brandeis University and its Libraries with Special Events in your Chapter

More than half a century ago, Brandeis University was founded on the principles of social justice, non-sectarianism, academic excellence, and strong ties to the Jewish community. These values continue to prepare Brandeis students to lead the way in fostering and sustaining tomorrow's just society. The Brandeis National Committee aims to ensure that our students have the resources, facilities, and academic opportunities to create a better world.

The Brandeis National Committee makes this pledge for tomorrow:

- Build critical annual support to ensure the highest quality operation of the libraries.
- Open up a Brandeis education to all qualified students by providing additional scholarship and fellowship funds.
- Advance medical research on Alzheimer's, Parkinson's, cancer and other diseases through the support of scholarly journals.
- Ensure the future with a Library Technology Endowment.

Through Special Events, the Brandeis National Committee chapters all over the country help to fulfill our commitment. This handbook has been written to suggest strategies for organizing and holding Special Events that will net a *profit* worthy of your hard work and creativity. Remember, it is the *profit* from your event that will provide the financial support that is so essential to maintaining the excellence of Brandeis University and its Libraries.

Special events benefit chapters in many ways. In addition to a financial profit, a successful Special Event will:

- Increase our visibility in the local community
- Increase awareness of our mission and the contribution we make
- Educate, motivate, and involve current members
- Attract volunteers and new members
- Encourage increased support
- Provide a source of future leaders

## Fundraising Ideas

- Gala/Luncheon, honoring a community person (such as journalist from a local newspaper). Using resources from your own backyard.
- Honoring a person from your own chapter and doing a tribute journal...such as Woman of the Year
- Art of Wine...wine tasting and sale
- Golf Tournaments — sponsorship levels, putting contests, first and last place prizes, Hole-in-One prizes, cocktail reception, and awards presentations.
- Luncheon with boutiques and creating a chapter boutique with donated items such as vintage jewelry, etc. Members can donate costume jewelry for a boutique.
- Theater Party and reception with local celebrity
- Grand Slam Sports Event — with local sportscaster/baseball/football/basketball player or author
- Charity shopping day at a local clothing/home décor store
- Local book store tie-ins — example: Barnes and Noble who will donate a percentage of the net sales to the organization. This can be tied in with several book discussions or have a book fair and they will supply a voucher for anytime it is used.
- Musicale or mini-concert in someone's home with wine and cheese reception. Local musicians will play for a small fee, such as \$125 per musician.
- Chocolate Festival, High Tea
- Creative Arts Festival (where members or local artists can show and sell their art/jewelry/sculpture/pottery/clothing/baked goods, etc. One chapter's closing luncheon was a Creative Arts Festival. Artists either pay for entrance fee or give back a percentage of their sales, similar to boutique but more specialized.
- Ideas for enhancing event fundraising:
  - Levels of giving at events
  - Honorary chairs to bring prestige and more participants to an event and become donors
  - Table hosts/hostesses to bolster attendance and bring in new people

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- Cocktail or Breakfast Reception for donors at a certain level
- Special invitations and/or letters to become a donor for the event's designation and recognized by attending the cocktail or breakfast reception with local celebrity or author
- Program Tribute Book at events/luncheon

Promote membership in Justice Brandeis Society. Donors of annual gifts of \$1,000 and above are welcomed as members of Brandeis University's Justice Brandeis Society. They are invited to special events. Promote this special level of giving and recognition in conjunction with events, have special events for donors to encourage people to make donations at this level.

E-mail blast to members selling items, such as donated items for sale. Leftover items from events/table decorations/books, etc.

Book Sales on-line — through [half.ebay.com](http://half.ebay.com)

**Note** that Raffles are not included above as vehicles for fundraising, because the use of raffles or drawings is not permitted. Chapters may have door prizes if all in attendance have an equal chance to win, and there is no money involved.

## Silent Auctions

The Brandeis National Committee chapters may conduct Silent Auctions in conjunction with their fundraising events according to the following guidelines.

Silent Auctions, unlike Raffles or other games of chance, are not considered to be gambling.

They are conducted by setting up tables with displays of items or services on which people can bid. A minimum bid may be set, especially when the item is of a high value. Paper is available near the item to allow people to write down their names and bids. This gives people a chance, during an event, to view the different items available for auction and decide on which items they would like to bid. Another approach is for people to use small pieces of paper for their bid and deposit them in a container. At the end of the auction, bids are reviewed and the highest bidder wins the item for whatever price she or he offered.

### Guidelines

1. The Chapter contacts the National Center to advise us of the plans to conduct a Silent Auction. We and the chapter will review the guidelines together.
2. Chapters solicit gifts and services from members, friends, and local merchants. The Chapter consults with the donor as to the fair market value of the gift/service to be used for the receipt given to the winner.

The chapter provides the donor with a letter acknowledging the donation. The letter thanks the donor for the particular gift/service for the silent auction.

A sample written acknowledgement is:

Thank you for your contribution of two Red Sox tickets for the Brandeis National Committee's Silent Auction that the Brandeis National Committee received on July 15, 2009. No goods or services were provided in exchange for your contribution. Please consult with your tax advisor regarding the tax implications of your contribution.

3. The Chapter must ascertain a good faith estimate of the donated item's fair market value and must make this known to potential bidders.

At the event, items are displayed with their fair market value, paper is provided for bids, and guests are encouraged to view the tables and make their bids. Notices can be posted to the following effect:

Your bid is a contract. All sales are final. If you are the highest bidder and winner on an auction item, you are obligated to purchase the silent auction item.

1. During the event, the highest bidders are announced and told they can pick up their gifts at a specified place.

2. The winners pay for the items (checks are to be made payable to Brandeis National Committee) and the chapter must give a receipt to the buyer. The receipt states the payment received, the fair market value of the goods received, and the tax deductible amount. The amount that is tax deductible is limited to the excess payment over the value of the item. If the highest bid is below the fair market value of the item, there will be no tax deduction for the winner. The winners should be encouraged to consult their tax advisors as to the tax consequences.

A sample receipt is:

Thank you for participating in the Brandeis National Committee Silent Auction. The fair market value of the item you won, two Red Sox tickets, is estimated to be \$200. Your winning bid was \$300. Please note that the amount of your contribution that is deductible for federal income tax purposes is limited to the excess of the total amount contribution (your winning bid) over the value of goods or services received (the item you won.) No additional goods or services were provided in exchange for your contribution. Please consult with your tax advisor regarding the tax implications of your contribution.

3. To ensure the Brandeis National Committee and Brandeis University have no responsibility or liability for the goods and services donated, the following statement will be included with the donor acknowledgement letter and attached to the receipt given to the winner. A copy of the letter and the receipt will be forwarded to the National Center.

We have made every effort to describe items accurately. Everything in the auction is being sold "as is" without warranty representation of any kind as to the correctness of the description, or the item's authenticity, condition or performance. All items acquired by the buyer become the sole responsibility of the buyer. All items sold at the auction are undertaken at the sole risk of the buyer. The Brandeis National Committee shall not be or become liable in any way for any loss, injury or damage to or in respect of any person or property, howsoever caused or arising.

7. The chapter submits a report on the proceeds from the Silent Auction. This can be included on the Special Events Financial Report. Please include a sample copy of a receipt letter given to donors and winners.

## **Financial Considerations: Increasing the Profit Margin**

### **Pricing**

Have more than one ticket price, i.e. patron, sponsor, angel, etc.

Complimentary tickets increase expenses and should be figured into basic costs.

**PRICE TO MAKE A PROFIT!**

### **Start up costs**

Include printing, mailing, publicity, theater tickets, and deposits on space or services.

Needed funds can be obtained from chapter operating funds, requesting a cash transfer from the National Center, or donations from corporations, local businesses, or “angels.”

### **Use all possible media**

Newspapers (neighborhood, Jewish, citywide)

Social Media (chapter websites, facebook, twitter)

Magazines (calendar of events)

Radio (talk shows – i.e., interviews with B&A guests)

TV (public service announcements)

Neighborhood outlets (signs in stores, beauty parlors, nursery schools, large apartment Buildings, retirement communities)

### **For more effective P.R.**

Releases must be clear, concise and accurate.

Always include BNC and chapter name in posters, announcements and invitations.

Use visually appealing colors, striking borders and bold print.

Get mailings out on time - or earlier!

Include a contact name and telephone number for further information.



## Plan for Success

### Goal Setting

- Establish financial goal.
- Determine type and scope of event.
- Check all costs.
- How much is needed to cover expenses and reach goal?
- How many tickets must be sold and at what price?
- Is the price acceptable in community for targeted audience?
- Is the event feasible?
- Is there a large enough target audience?
- Are there the needed resources (enough volunteers, space, etc.)?
- Check local event calendar

QUESTION: *Will the profit be worth the effort?*

### Choosing the Event or Project

- Brainstorm for ideas with the most appeal for your chapter.
- Know your target audience and estimate attendance.
- Clarify your mission, give people a reason for attending and giving support.
- If you designate to a particular category (Libraries, Scholarships, Research, etc), promote its function and importance.

QUESTION: *Is the event in keeping with the Brandeis image?*

QUESTION: *Have you undervalued your time and effort?*

## Program Play-by-Play Book

*This is a sample of information to be maintained by the chapter on each program you develop.*

Name of function \_\_\_\_\_

Purpose of function \_\_\_\_\_

\_\_\_\_\_

Date	Time	# of People
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Room arrangements \_\_\_\_\_

Place of function \_\_\_\_\_

Food served \_\_\_\_\_  
(special recipes, if any)

Cost of food \_\_\_\_\_ Charge to members \_\_\_\_\_

Invocation given by (attach if available) \_\_\_\_\_

Program theme \_\_\_\_\_

Chair \_\_\_\_\_

Format \_\_\_\_\_

Publicity timetable \_\_\_\_\_  
(attached copies of flyers, notices, newspaper coverage, etc.)

Preliminaries: Include copies of letters to participants, vitae, thank-you notes

Honorariums, if any \_\_\_\_\_

Incidental costs, if any \_\_\_\_\_

Comments and evaluations made by committee: (use back if necessary) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Planning a Fundraising Event with a 35% Profit can be as easy as 1-2-3

1. **Determine total expenses** such as:
  - a. Facility
  - b. Food
  - c. Any gratuities
  - d. Drinks such as Wine, Liquor or extra soft drinks
  - e. Audio/visual/microphone/lighting
  - f. Miscellaneous other equipment
  - g. Entertainment
  - h. Parking costs
  - i. Decoration and or table linens
  - j. Photographer
  - k. Printing of invitations and or tickets
  - l. Postage
  - m. Transportation such as bus
2. Divide total expenses by .65 (1 -.35) **to determine total revenue** needed to make a 35% profit
3. Divide calculated revenue by number of tickets expected to be sold **to determine cost of a ticket**. Be conservative in your estimate of number of tickets to be sold.

Example:

Total expenses:	\$2,860
Revenues - Divide by .65	\$4,400
Divide revenues by tickets (80) to be sold	\$55.00

Cost of the ticket is \$55.00 and the fair market value (non-tax deductible portion) is \$35.75 (Non-tax deductible portion is total expense divided by number of tickets).

Profit is \$1,540 or 35% of revenues.

Items to consider in the budget and to establish the non-tax deductible portion of ticket:

1. Facility \_\_\_\_\_
2. Food \_\_\_\_\_
3. Service \_\_\_\_\_
4. Gratuities \_\_\_\_\_
5. Taxes \_\_\_\_\_
6. Wine \_\_\_\_\_
7. Liquor \_\_\_\_\_
8. Soft drinks \_\_\_\_\_
9. Audio/visual/microphone/lighting \_\_\_\_\_
10. Miscellaneous other equipment \_\_\_\_\_
11. Entertainment \_\_\_\_\_
12. Parking \_\_\_\_\_
13. # Invited guests (freebies) \_\_\_\_\_
14. Linens \_\_\_\_\_
15. Decorations – room, tables \_\_\_\_\_
16. Photographer \_\_\_\_\_
17. Postage \_\_\_\_\_
18. Graphic designer \_\_\_\_\_
19. Printing \_\_\_\_\_
20. Invitations – to ALL the chapter members \_\_\_\_\_
21. Advertising \_\_\_\_\_
22. Transportation \_\_\_\_\_
23. Specialty items \_\_\_\_\_
24. Capacity of facility \_\_\_\_\_
25. Estimate of participants \_\_\_\_\_
26. Income from ad book, etc. \_\_\_\_\_
27. Donated goods \_\_\_\_\_
28. Donated services \_\_\_\_\_
29. Donated \$\$ from non-attendees \_\_\_\_\_
30. Underwriters \_\_\_\_\_
31. “Surcharge” for non-members \_\_\_\_\_

## Work Sheet for Event Chair

To Do	Date to be completed
Decide on designation for event proceeds	_____
Set date & place, send contract to National for approval before signing (allow 6 months if possible)	_____
Call people to work on committee	_____
Set up budget	_____
Hire entertainment (if applicable)	_____
Set theme and decide on decorations	_____
Decide on menu or refreshments	_____
Design invitation for event	_____
Copy to bulletin editor. Check deadline	_____
Send information to publicity chair 6 weeks prior to event	_____
Invitations to printer	_____
Address labels for invitations	_____
Get invitations to mailing committee 6 weeks prior to event	_____
Check to see what supplies are on hand	_____
Make phone calls if necessary to improve attendance	_____
Reconfirm place, date, time, and arrangements	_____
Name tags	_____
Date of event — HAVE FUN — MAKE PROFIT	_____
Clean up and return all rentals	_____
Hold an evaluation — thank-you meeting	_____

## Invitation Guidelines

### Additional information

If proceeds from event are designated to a specific fund, this must be clearly stated on the invitation and in all publications. Your contribution is tax deductible—specify the deductible amount **after** you have deducted the fair market value of the meal, parking, entertainment, speaker, etc.

- **Program**

- Name of speaker
- Order of day (food first, speeches before lunch)

- **Food**

- Meal included (lunch, brunch)
- Be specific (box lunch, light buffet, seated luncheon)
- Refreshments will be served (coffee and cake)
- Lunch not included
- Informal seating

- **Transportation**

- Bus, carpool, etc.
- Where to meet
- Where to park cars
- Time to meet
- Time of bus departure
- Time of return

- **RSVP**

- Include a tear-off or return card — be certain no pertinent info is on back. Allow space for all or some of the following: Name-Address-Phone number—Amount enclosed—Number of reservations—"I wish to sit with"—Names of those included in check amount—"I need a ride"—"I will drive"—I cannot attend, but enclosed is my gift to Brandeis.— Choice of entrée — Special dietary request —Where to send RSVP if no envelope is enclosed — Reservations limited — Cut off date — Have telephone response

For additional information, include a contact name and phone number in body of invitation.

Special information

- Maps will be provided
- List of restaurants will be provided
- Wear comfortable shoes
- Appropriate dress (Black tie, etc.)

PROOF READ, PROOF READ, PROOF READ! (Before the invitation goes to the printer, it should be proofed by at least 3 different people.)

## Tax Information

Planning for an event must also include consideration of the federal tax codes. There are two requirements which impact BNC special events:

- 1) **Disclosure – for event prices of \$75 or more:** BNC must clearly state if any portion of the payment is not tax deductible because it represents the fair market value of goods or services received in exchange for the donation. The information may be provided either on the invitation or the receipt; we recommend that you provide it on the invitation and the receipt.
- 2) **Substantiation – for event prices of \$250 or more:** In order for donors to claim tax deductions for payments of \$250 or more, the BNC must provide the donor with an Event Receipt that states what portion of the payment is tax deductible.

### Event Invitation Guidelines

1. **Establish the fair market value of the event:** Determine the amount it would cost the donor to purchase the elements of the event. If it is a dinner, you would calculate the cost of hotel rental, food, entertainment, liquor, parking, etc., and divide by the number of guests. The figure should be consistent with what it would cost the donor to purchase similar services. It is irrelevant whether or not some of these costs are purchased at a discount or will be underwritten.
2. **Disclose the fair market value of the event on all event invitations:** The tax deductible value of the ticket is equal to the cost of the ticket less the per person fair market value of the event. Your invitation must clearly state what portion of the ticket price is non-tax deductible. This amount is calculated by deducting the fair market value from the ticket price.

### Providing Receipts for Special Events/Projects

1. **Provide receipts for donations of \$75 or more:** When goods or services are provided in return for a donation, the taxpayer will be required to provide the IRS with a receipt which states what portion of the payment is tax deductible for donations of \$250 or more. We also recommend that you provide a receipt for donations of \$75 or more as insurance that you have fulfilled the BNC responsibility to disclose information on the actual value of the tax deduction.
2. **Use the Event Receipt available from National. The receipt must provide the following information:**
  - ✓ Amount of payment (cost of the event)
  - ✓ Fair market value of the benefits received
  - ✓ Tax deductible value resulting from subtracting fair market value from the total payment

**It is also advisable to check local and state requirements with respect to sales tax and licenses for certain types of events**

**Additional Questions?** Contact the National Office 781-736-7588

**See next page for Common Questions on Tax Issues**

## Tax Issues – Common Questions

1) **How do we establish the fair market value for an event?**

Answer: To establish the fair market value of your event, you need to calculate all the costs involved such as food and beverage, facility rental, parking, entertainment, etc. The per person cost is then calculated by dividing this total cost by the anticipated number who will attend the event. The figure should be consistent with what it would cost the donor to purchase similar services.

2) **We are having a theater party and have secured a discounted ticket price. What is the fair market value in this situation?**

Answer: According to the IRS, fair market value would be the regular price of the ticket. Therefore, the tax deductible portion of the payment would be equal to the total less the regular ticket price. The fact that the chapter was able to obtain tickets at a group rate is irrelevant to the fair market value. The regular ticket price is what it would cost the donor to purchase on his/her own.

3) **How do we place a value on the cost of an underwritten event?**

Answer: A “good faith” fair market value is calculated by estimating the amount that it would actually cost the donor to purchase the elements of the event (food, beverage, parking, entertainment, etc.) For example, a member donates the use of her home for a cocktail party in return for a donation at a certain level. The invitation should include the fair market value of the event established on the basis of what it would have cost to hold the event in a hotel. This would include costs of food, beverages, parking, facility rental, etc., divided by the anticipated number of people who will attend.

4) **We are planning a luncheon for our campaign “Sustaining the Mind Scientific Research and Scholarships” for donations of \$350 or more. Some attendees may expect the donation to cover the costs for a couple. What must we do to meet the new requirements?**

Answer: You may choose one of the following options:

- a) Consider setting a covert (fair market value), which separates the cost of the luncheon from the actual donation. State on the invitation that admission to the luncheon is a donation of \$350 plus a per person covert of your estimated fair market value for the luncheon (including cost of meal, the facility, parking, entertainment, etc.) In this case the donor will receive a receipt stating that the tax deductible value of the donation is \$350. The advantage of this approach is that it maintains consistency with the levels of giving for BNC funds.
- b) If you choose not to set a covert, state on the invitation:  
*“Under the Internal Revenue Code, the amount of this gift that is tax deductible for federal income tax purposes is limited to the excess of the amount paid (\$350) over the benefits received. The fair market value of the luncheon has been set at (your fair market valuation) per person. Thus, the value of your gift for the purposes of the charitable tax deduction will be \$350 less the (fair market value) times the number of persons attending.”*



It is suggested that this information be included on the invitation so that the receipt does not confuse the donor. Also, be certain that the fair market value is stated as a per person expense.

In either situation, a receipt will be required given that the individual will be issuing a check for more than \$250. It will be the responsibility of the chapter to issue the receipt given that this situation describes an event.

- 5) **What happens if we fail to provide information on the fair market value of goods or services received in return for a donation?**

Answer: Failure to disclose this information can result in a fine for Brandeis University.

- 6) **What would be the impact of failing to provide a receipt for a \$250 or more donation?**

Answer: It is the responsibility of the donor to obtain a receipt. The donor will not be able to secure tax deductibility for the gift without one. In order to establish and maintain good donor relations, we must accept the responsibility for issuing receipts in a timely manner.

- 7) **What if a donor requests the issuance of a receipt which misrepresents the fair market value of what s/he received?**

Answer: The penalty for issuing a false receipt is a fine of \$1,000 per donor. Further, complicity in trying to avoid the requirement for substantiation through the acceptance of multiple checks is also fineable.

- 8) **What do we do if a donor requests a receipt several months later?**

Answer: First, avoid the problem by issuing receipts as payments are received. The multi-part form available from National will provide you with access to the information you need if later questions arise.

## Designating Special Events

If your chapter wants to designate proceeds for a specific fund, this must be clearly stated on the invitation and in all publications.

### Designated Events

Luncheons, Book & Author events, teas, day trips, etc.

Examples of designations include:

- Library Benefactor Fund
- Library Trust Fund
- Library Work Scholar Funds
- *Science for Life* Initiative
- *Sustaining the Mind* campaign
- Learned Research Journal Guarantor Fund
- Scholarships/Fellowships
- Medical/Science Research Folio Journals
- *Students for Science* Scholarships

Before the event or project is publicized, work with the publicity chair to print in your chapter's bulletin, flyer, or invitation the designation of the net proceeds and what portion of the cost of the event ticket is non tax-deductible (fair market value of attending the event).

### Undesignated Events/Projects

Luncheons, Book & Author events, teas, entertainment books, special events, etc. Proceeds from undesignated events and projects will benefit the Brandeis libraries.