

**BNC Handbook
for Special
Events
and Projects**

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Mission Statement

Brandeis National Committee is dedicated to providing philanthropic support to Brandeis University, a distinguished liberal arts and research university founded in 1948 by the American Jewish community. Its membership is connected to the University through fundraising and through activities that reflect the values on which the University was founded: academic excellence, social justice, non-sectarianism and service to the community.

Contents

Introduction.....	4
Fundraising Ideas.....	5
Honoraria and fees for services.....	6
Auctions.....	6
Tips for Success.....	7
Sample press release.....	8
Ask strategic questions.....	8
Planning a Fundraising Event.....	9
Program Play-by-Play Book.....	9
Creating a budget.....	10
Sample Timeline for Event Chair.....	11
Invitation Guidelines.....	12
Designation.....	12
Program.....	12
Food/refreshments.....	12
Transportation (bus, carpool, etc.).....	12
RSVP.....	12
Tax Information.....	13
Fair Market Value.....	13
Providing Receipts for Special Events/Projects.....	13
Taxes: Frequently Asked Questions.....	14
Auction Guidelines.....	16

Introduction

How Your Chapter's Special Events Support Brandeis University

In 1948, 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 pledges to:

- Advance research and learning in support of Brandeis's mission to repair the world.
- Build critical annual support to ensure the highest quality operation of the library.
- Give access to a Brandeis education to all qualified students by providing scholarship and fellowship funds.

To help fulfill their commitment, BNC chapters hold special events. This handbook suggests strategies for organizing and holding special events that will earn a profit worthy of your hard work and creativity. *Remember, the profit from your event provides the financial support that is so essential to maintaining the excellence of Brandeis University.*

In addition to making a financial profit, a successful special event will:

- Increase BNC's visibility in the local community
- Increase awareness of the BNC mission and the contribution we make
- Educate, motivate, and involve current members
- Attract volunteers and new members
- Encourage increased support from members
- Cultivate future BNC leaders

BNC special event fundraising has made possible:

- The Sengupta Lab at Brandeis, which researches neurodegenerative diseases
- A two-photon resonance microscope that allows Brandeis scientists to advance their understanding of how the brain works
- Scholarships for undergraduate students in need
- Digitized collections of library materials relating to social justice that can now be remembered, shared and appreciated around the world
- Special collections including Judaica and medical science journals

Fundraising Ideas

These are just some of the special events that BNC chapters have successfully held:

- Book and Author event with one or more authors and a luncheon or cocktail party
- Gala/luncheon in honor of a community member, organization, or your chapter's member of the year
- Wine tasting, chocolate festival, tea with sales of products
- Golf tournament with contests, prizes, cocktail reception and awards presentations
- Luncheon with boutiques representing local vendors as well as a chapter boutique with donated items such as vintage jewelry.
- Theater party and reception with local celebrity
- Game day with multiple tables of canasta, mah jongg, etc.
- Charity shopping day at a local clothing/home décor store
- Author event, book discussion, or book fair in partnership with a bookstore that will donate a percentage of net sales to the organization.
- Concert in someone's home with wine and cheese reception.
- Creative works exhibition or market for members or local artists to show or sell their art, jewelry, pottery, etc. Artists may pay an entrance fee or give back a percentage of their sales.

Ideas for enhancing event fundraising:

- Levels of giving at events that include perks such as a cocktail or breakfast reception
- Honorary chairs to bring prestige and more participants to an event and become donors
- Table captains to bolster attendance and bring in new people
- Invite guests to make an extra donation to the event's BNC designated fund and be recognized at the event
- 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 and are invited to special events. Promote this special level of giving and recognition in conjunction with events by holding special events for donors.
- Promote membership in the Sachar Legacy Society, which recognizes individuals who have named Brandeis in their will, established a charitable gift annuity, created a charitable remainder trust, or made some other form of planned gift.
- Note: Raffles and drawings are not permitted. Door prizes are allowed if all attendees have an equal chance of winning, and there is no money involved. Auctions are permitted; see page 6.

Honoraria and fees for services

If you are bringing someone from outside your chapter to give a talk or make an honorary appearance, please follow these guidelines.

- Authors typically do not charge a fee or honorarium when they give a talk or reading for a nonprofit fundraising event. If they lead a writing workshop or present research prepared especially for your chapter, it is appropriate to pay them for those services. They may sell copies of their books.
- If the speaker asks you to sign a contract, you need to send the contract, signed by the speaker, to National for review by the Brandeis chief financial officer.
- Use discretion when inviting a professional to speak about the goods or services that they provide, such as financial, insurance, or medical services, or medical products. In many cases, the person offers the presentation to BNC at no charge, with the expectation that they may gain financially. It implies an endorsement by Brandeis that poses considerable risk and should not continue.

Auctions

Chapters may conduct auctions in conjunction with their fundraising events, as they are not considered to be games of chance or gambling.

Hosting an auction allows donors to actively participate in an event and maybe even make an exciting purchase. In addition, because the items being auctioned have been donated to the organization, the chapter does not spend any money to obtain them.

Interested in holding an auction? Contact the National Center. We will go over the Internal Revenue Service guidelines with you and answer your questions.

Tips for Success

Price to make a profit

- Establish tiers of ticket pricing, for example patron, sponsor, angel.
- Complimentary tickets decrease your profit and should be figured into basic costs
- Establish member and non-member pricing that encourages non-members to join

Budget for start-up costs

- Include printing, mailing, publicity, and deposits on venue or services
- If you need start-up funds, you may use chapter operating funds, request a cash transfer from the National Center, or solicit donations from local businesses or “angels.”

Promote widely

- Send a press release to local magazines and newspapers (neighborhood, Jewish, citywide)
- Promote via chapter bulletin, social media, and email
- Radio (talk shows – for example, interviews with guest speakers)
- Post fliers in shops, restaurants, large apartment buildings, retirement communities, libraries. Be sure to say that the event is open to the public.

Create effective press releases, flyers, and announcements

- Include Brandeis National Committee name and chapter logo
- Include a contact name and telephone number for further information
- Promote the reason for fundraising

Sample press release

FOR IMMEDIATE RELEASE | DATE

Brandeis National Committee | XXXX Chapter

c/o (contact name) (phone number) (email)

BOOK & AUTHOR LUNCHEON FEATURES LOCAL AUTHORS

The XXX Chapter of the Brandeis National Committee (BNC) is back with its annual **Book and Author Luncheon**. The luncheon, which is open to all, will take place (date), at (time), at (location).

This year's authors are Dustin Dunbar, author of "You're Doing Great! And Other Lies Alcohol Told Me" and Marilyn Woods, author of "After Goya." Zoe Ghahremani, whose novel "Sky or Red Poppies" was selected for KPBS' One Book, One San Diego, will serve as moderator.

The \$40 admission includes lunch, beverage, and dessert. Reservations are required and must be made by (date). For more information and to RSVP, please call (name) at (phone number). Register online at xxxxx [or send payment of \$xx to (name), (mailing address)].

All proceeds will benefit the Brandeis University [designated fund]. Brandeis is a private, nonsectarian research university located outside Boston, established in 1948 by the American Jewish community at a time when Jews and other ethnic and racial minorities, and women, faced discrimination in higher education.

Ask strategic questions

- What is your financial goal?
- How much revenue is needed to cover expenses and reach your financial goal?
- How many tickets must you sell and at what price?
- Is the price appropriate for the intended audience?
- Is there a large enough target audience?
- Is it feasible to produce the event in the time you have with the resources you have?

Planning a Fundraising Event

with a 34% profit can be as easy as 1-2-3

1. Enter total expenses into the Planning Event Report available on the [BNC website](#)
2. Enter your anticipated number of participants and event fee per person
3. Adjust the event fee, expenses or “Additional donation” section to see what adjustments you can make in order to meet your fundraising goal

Program Play-by-Play Book

This is an example of information to be recorded by the chapter for each event.

- Name of event
- Designation of fundraising
- Date / Time / # of attendees
- Location of event
- Room arrangements
- Food served
- Expenses _____ Charge to members _____
- Amount raised for Brandeis
- Chair
Publicity (attach copies of flyers, notices, newspaper coverage, etc.)
- Preliminaries: Include copies of letters to participants, bios, thank-you notes
- Copy of budget
- Comments and evaluations made by committee

Creating a budget

Examples of items to include in the budget and to establish the non-tax-deductible portion of the ticket:

EXPENSES

Venue rental or fees	Audio/visual/lighting	Decorations
Food	Other equipment	Photographer
Alcohol	Honorariums or fees	Postage
Soft drinks	Parking	Graphic designer
Service & gratuities	# nonpaying guests	Printing
Taxes	Linens	Transportation

REVENUES

Estimated ticket sales	Donated money from non-attendees
Income from ad book, etc.	Underwriters
Donated goods	Surcharge for non-member
Donated services	

Sample Timeline for Event Chair

TASK	COMPLETED
Decide on designation for event proceeds	
Set date & location	
Send contracts to bnccontracts@brandeis.edu for approval before signing (allow 6 months if possible)	
Recruit committee members	
Create budget and have tax-deductible amount approved by National	
Book speaker or entertainment (if applicable)	
Set up online registration with National (if your chapter has been trained)	
Decide on menu or refreshments	
Design invitation	
Send announcement to bulletin editor	
Send info to publicity chair 6 weeks before event	
Send flyer or invitation to National	
Mailing list and/or labels for invitations	
Create name tags	
Hold an evaluation and thank-you meeting	
Send special event report and check to National	

Invitation Guidelines

Designation

The designation of proceeds from the event must be clearly stated on the invitation and in all publications. Your chapter may designate the proceeds to the BNC Library Fund, the BNC Scholarship Fund or your chapter's scholarship fund, or the current BNC campaign (currently Engineering the Future, also known as the BNC Professorship in Engineering Science). If you wish to designate funds to another Brandeis fund, please discuss this with National. Proceeds from undesignated events and projects will benefit the current BNC campaign.

If proceeds from the event are designated to a specific fund, this must be clearly stated on the invitation and in all publications. Include information about what portion of the contribution is tax deductible. Specify the deductible amount **after** you have deducted the fair market value of the meal, parking, entertainment, speaker, etc. **For more information about determining fair market value, see pages 13-14.**

For example:

Anything you contribute over \$XX (the fair market value/ the expenses) is a charitable contribution to the BNC Professorship in Engineering Science fund.

Program

Name of speaker

Order of day (for example, lunch followed by speaker)

Food/refreshments

Be specific (box lunch, light buffet, seated luncheon, or whether lunch is not included)

Transportation (bus, carpool, etc.)

Where to meet/where to park

When to meet; time of departure and return

RSVP

In printed bulletins, include a tear-off or return card. Allow space for all or some of the following: Name-address-email address-phone number—Amount enclosed—"I wish to sit with"—Names of those included in reservation—I cannot attend, but enclosed is my gift to Brandeis."— Choice of entrée — Dietary request — Where to send RSVP — Deadline to register - Contact name and phone or email for more information.

If your chapter has been trained in online event or study group registration, please send in the event request form as soon as possible.

PROOFREAD, PROOFREAD, PROOFREAD! Before the invitation is made public, it should be proofread by at least three different people.

Tax Information

Event planning must also include consideration of the Federal tax codes for nonprofit organizations. There are two requirements that are relevant for BNC special events:

- 1) **Disclosure – for event prices of \$75 or more:** You must clearly state if any portion of the payment is **not** tax deductible. The information may be provided either on the invitation or the receipt; we recommend that you provide it on both.
- 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.

Fair Market Value

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, calculate the cost of venue rental, food, entertainment, 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, whether or not any of the costs are discounted 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. Calculate this by subtracting 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 that 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.
2. **Use the Event Receipt from National and 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.

Taxes: Frequently Asked Questions

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

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.

We secured a discounted ticket price for a theater outing. What is the fair market value?

According to the IRS, fair market value would be the regular price of the ticket, before any discount was applied.

The tax-deductible amount of the payment is the total fee charged to the registrant, minus the regular ticket price. The discount that the chapter was able to obtain has no bearing on the fair market value.

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

A "good faith" fair market value is calculated by estimating the amount that the donor would pay to purchase the elements of the event (food, beverage, parking, entertainment, etc.). For example, if 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 includes costs of food, beverages, parking, facility rental, etc., divided by the anticipated number of people who will attend.

We are planning a Book Fund luncheon 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 requirements?

1. Consider charging a cover, 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 cover 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 for the levels of giving for BNC funds.
2. If you choose not to charge a cover, 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 charitable tax deduction will be \$350 less the (fair market value) times the number of persons attending."
3. We suggest that you include this information 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.

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

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

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

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.

What if a donor requests a receipt that misrepresents the fair market value of what s/he received?

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.

What do we do if a donor requests a receipt several months later?

Contact BNC@brandeis.edu.

Auction Guidelines

Hosting an auction allows donors to actively participate in an event and maybe even make an exciting purchase. Because the auctioned items are donated, your chapter does not spend any money to obtain them. Let us know when you are having an auction, and we can send some Brandeis merchandise to include.

The following guidelines are required by the Internal Revenue Service. Please review the material below, and if you have questions, contact Aby Ogoke, abyogoke@brandeis.edu.

With the donor, determine the fair market value of the gift or service being auctioned.

Provide the donor with a letter acknowledging the donation. For example: "Thank you for your contribution of two Red Sox tickets for the Brandeis National Committee Auction, received on *(date)*. No goods or services were provided in exchange for your contribution. Please consult with your tax advisor regarding the tax implications of your contribution."

At the event, display the fair market value of each item and a notice such as the following:

"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 auction item."

Give a receipt to each buyer. The receipt states the payment received, the fair market value of the goods received, and the tax deductible amount. The tax deductible amount 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 auction winner. The winners should consult their tax advisors as to the tax consequences. Sample receipt:

Thank you for participating in the Brandeis National Committee Auction. The fair market value of the item you won, two Red Sox tickets, is estimated to be \$xx. Your winning bid was \$x. 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.

Include the following statement with the donor acknowledgement letter and the receipt.

We have made every effort to describe items accurately. Auction items are 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 and 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.

Forward a copy of the letter and the receipt to the National Center.

Include a report on the proceeds from the Auction in your Special Events Financial Report.