

Request Form to Provide Donations to or Fundraise for a Registered Not-for-Profit Charitable Organizations

Instructions: Completion of this Request Form including approval from central or school leadership will begin the review process for donations to or fundraisers for a registered not-for-profit charitable organization. After written approvals are obtained, the unit should follow the process steps attached. The Office of Financial Operations will not proceed without this approved request form and the requested documentation.

School/Department Contact: _____

Name of the Registered Not-for-Profit Charitable Organization:

Fiscal Year Proceeds are to be Given:_____ **Donation Amount:** _____

Check One and Provide the Requested Information:

Donation to a Not-for-Profit (501c3) Charitable Organization

Reason for the donation:

Fundraise for a Not-for-Profit (501c3) Charitable Organization

Details on the fundraiser activity, including use of University resources (e.g. personnel, buildings, etc.):

Review and Approval Sign-Off & Routing:

Academic or Administrative Department
Leadership Approval

Date

Academic or Administrative VP/Dean's Office
Leadership Approval

Date

Senior Associate Vice President for Finance
and Treasurer Approval

Date

Please forward required supporting documentation and the completed & signed form to Amanda Distel in the Office of Financial Operations.

Procedures for Charitable Donations to a Registered Not-for-Profit Organization

Donations are permitted in the following instances:

- 1) Donations made at the direction of the President, Provost or Senior Vice-President for Business and Finance; or
- 2) Donations to attend or gain recognition at fundraising events, where institutional representation is necessary; or
- 3) Donations of moveable physical assets (regardless of the value, age or obsolescence) to a Charitable Organization. The procedures for these activities are governed by the Surplus Property Exchange Program - [Surplus Property Exchange: Procurement and Payment Services - Northwestern University](#) . The eCycling Program administered by Facilities Management provides additional guidance for computer donations - <http://www.northwestern.edu/fm/services/computer-electronic-recycling/faculty-staff-ecycling.html>.

Review and Approval Process

For items 1) and 2) above, individuals contemplating donations to registered not-for-profit charitable organizations should consult the central or school management where they work. In turn, central or school leadership should consult with the Office of Financial Operations for approval.

If central or school management approves a donation to another registered not-for-profit organization, the following information should be submitted to the Office of Financial Operations for approval.

- 1) Request Form to Provide Donations to or Fundraise for a Registered Charitable Not-for-Profit Organization
- 2) Proof of Federal Tax-Exempt Status for the Charitable Organization
 - a. Tax-exempt determination letter or comparable documentation for organizations exempt from tax under Internal Revenue Code section 115 – contact the charitable organization for this information.
 - b. Do tax exempt organization search on IRS website and print results:
<https://apps.irs.gov/app/eos/>

Note: Search by the organization's tax identification number. If you search by name, include the city and state.

If approved, the unit charged with coordinating the activities is responsible for the proper recording and reporting of the activities. All donations of this nature must be processed using an Online Voucher and account code 78654 – Authorized Charitable Donation. If a charitable donations receipt is issued, this should be attached to the supporting documentation for the expense and retained by the originating office.

For item 3) above, donations of movable physical assets should be a part of the Surplus Property Exchange Program prior to donating to other registered charitable not-for-profit organizations. Approval by the unit's management must be documented prior to donating the movable asset.

Procedures for Fundraisers for a Registered Not-for-Profit Organization

If central or school management approves an activity that will raise funds for another charitable organization, the following information should be submitted to the Office of Financial Operations for approval.

- 1) Request Form to Provide Donations to or Fundraise for a Registered Charitable Not-for-Profit Organization
- 2) Proof of Federal Tax-Exempt Status for the Charitable Organization
 - a. Tax-exempt determination letter or comparable documentation for organizations exempt from tax under Internal Revenue Code section 115 – contact the charitable organization for this information.

If approved, the funds raised should not be solicited or processed as gifts to the University; and therefore, a University gift receipt should not be issued. The preferred method is to direct the donations to be made directly to the approved organization.