



Community Fundraiser Guidelines

These guidelines are designed to help individuals and organizations who may wish to organize fundraising activities/solicitations on behalf of the Mario Lemieux Foundation and our efforts to raise funds for cancer research, patient care and Austin's Playrooms.

These guidelines were established to comply with the Pennsylvania Solicitation of Funds for Charitable Purposes Act which states, "A charitable organization must establish and exercise control over fundraising activities conducted for its benefit, including approval of all written contracts and agreements, and must assure that fundraising activities are conducted without coercion."

It is important to note that significant tax and accounting issues arise related to conducting fundraising activities; therefore, these activities must be conducted under the observation and fiscal guidance of the Mario Lemieux Foundation to ensure that:

- Donors to the Foundation are entitled to the appropriate tax deductions.
- Fundraising groups are protected from unintended tax consequences to themselves.
- The Foundation and the fundraising group are not exposed to penalties for failing to make proper solicitation disclosures.

The Mario Lemieux Foundation reserves the right to refuse any donations which are not handled in conformity with these guidelines.

Approval Process:

Before undertaking a fundraising activity, the fundraising group must submit the completed Fundraising Registration Agreement form and a signed copy of these Community Fundraising Guidelines **at least four weeks before the event.**

Use of the Foundation's Name and Logo

Use of the Mario Lemieux Foundation name and logo cannot be used in any way without permission from the Foundation in advance. If you wish to use any items with the Foundation's name or logo in your fundraising activity, please talk with the Foundation first to ensure you are working within our guidelines. The Foundation can provide logos as needed.

When naming your event, please note that the Foundation name is not to be used as part of the event name, as this would indicate that the event is being hosted by the Foundation. However, we encourage the use of our name to indicate that the funds raised will support the Foundation. For example, Golf Outing, to benefit the Mario Lemieux Foundation would be acceptable. While the Mario Lemieux Golf Outing would not be acceptable.



Responsibilities of the Foundation:

- Providing appropriate acknowledgements to donors.
- A Foundation representative at the event (if requested in advance and scheduling permits)
- Recognition of fundraising success on social media and the Foundation's website.

Responsibilities of the Fundraising Group:

- Submit a Fundraising Registration Agreement and a signed copy of these Community Fundraising Guidelines to the Foundation **at least four weeks before the event and prior to initiating any fundraising activity.**
- Comply with all applicable laws including Pennsylvania's Solicitation of Funds for Charitable Purposes Act which requires that "any written confirmation, receipt or reminder of a contribution made pursuant to an oral solicitation and any written solicitation shall conspicuously state:

The Mario Lemieux Foundation is a non-profit 501(c)(3) charitable organization. A copy of the official registration and financial information for the Mario Lemieux Foundation may be obtained by calling toll free, within Pennsylvania, 1-800-732-0999. bRegistration does not imply endorsement."

Fundraising groups MUST incorporate this language in all solicitation letters and on receipts, posters, event tickets, brochures and all similar items.

- Reporting and other requirements including licensing, tax payment and liability insurance covering the Foundation. A small games of chance license may be required for some raffles and 50/50 drawings, to learn more see the Pennsylvania Department of Revenue website:

<http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/Small%20Games%20of%20Chance/rev-1750.pdf>

- No contracts of any kind are to be signed by the fundraising group on behalf of the Foundation.
- Financial obligations including:
 - Maintaining financial controls and records relating to fundraising activities.
 - Ensure that all donations made by check are made payable to the Mario Lemieux Foundation. Checks should NOT be deposited into a personal checking account.
 - This could jeopardize their tax deductibility and open the event's sponsors to unintended tax penalties and consequences.
 - Complete the Fundraising Results Summary and return with all event proceeds to the Foundation within two weeks of the event, unless other arrangements have been made.
 - Complete and return the Donor Receipt Form for all donations of cash that require an acknowledgement letter for tax purposes (receipt).



Tax Regulations and Acknowledgements

In order to comply with IRS regulations for each donation, the Foundation requests:

- The donor's complete name and address.
- Date and amount of contribution
- Description of any goods or services provided in exchange for the contribution.
(*Contributions of services are not generally deductible.*)
- Name of any contributors who waived their right to tickets or to attend the event IN ADVANCE. (In this situation federal tax law allows contributors to deduct the full amount of their charitable contribution; therefore the fundraising group will need to keep track of the names of persons who choose to exercise this option.)
- Please note:
 - Raffle tickets are not tax-deductible.
 - Rummage sale purchases are not tax-deductible.
 - Auction purchases are not tax-deductible unless the price paid is more than the fair market value of the item. In this case a special acknowledgement would be required.

Please note, the Foundation will not provide the following:

- Funds or reimbursement for any expenses.
- Contact list to use in promoting your event (the Foundation does not sell, trade or forward mail or email lists).
- Staff to run the event (although requests can be made for a Foundation representative to attend your event).
- Applications for permits, licenses or insurance required (these are the responsibility of the organizer).

Liability

The fundraising group agrees to release the Mario Lemieux Foundation to the fullest extent permissible under law all claims and demands of any kind associated with the event, and indemnify the Foundation for all liability or costs that may arise in respect to any damage, loss or injury to any person in any way associated with the event.

Need for Compliance

The Foundation recognizes that this information may seem daunting to anyone wishing to hold a fundraiser. The most important item to remember is to contact Foundation at the onset of planning an event. We want to assist you with the fundraising process.

Certification

Until written permission is received, the name Mario Lemieux Foundation should not be used for any purpose and contributions should not be solicited. The Mario Lemieux Foundation reserves the right to terminate support for the fundraising activity/event at any time if it appears that there is a likelihood of the organizer failing to meet any of the above responsibilities.