

McLaren Northern Michigan Foundation welcomes community fundraising initiatives to raise awareness and funding for programs and services that benefit northern Michigan residents. All proceeds raised by your event directly benefit our patients and their families. Thank you in advance for choosing McLaren Northern Michigan Foundation to share in your upcoming event!

Step 1: Please review the guidelines listed below or email the Foundation at foundation@northernhealth.org if you have further questions or need additional information prior to submitting your event request.

Step 2: All groups must **FIRST read the below policy and then submit an Independent/Third-Party Fundraising Form** to McLaren Northern Michigan Foundation for approval. The information form supplies directions for submission.

Please note: A minimum of 90 days advance notice of your event is requested in order to ensure proper coordination with the McLaren Northern Michigan Foundation staff and to ensure we can properly assist in your event's success.

Marketing/Publicity:

- Event organizers/sponsors should develop a Marketing/Publicity/Public Relations Plan for their event. Advertising and promotion of the event is the sole responsibility of the third party event organizer. The use of McLaren Northern Michigan Foundation's and/or McLaren Northern Michigan logo or inclusion of the McLaren Northern Michigan Foundation name in any/all event promotion **MUST** be approved by McLaren Northern Michigan Foundation and McLaren Northern Michigan's Marketing Department. In addition, ALL publicity and/or promotional materials referencing McLaren Northern Michigan Foundation/McLaren Northern Michigan's involvement must be approved by McLaren Northern Michigan Foundation **30 days in advance of the event.**
- Event publicity is the responsibility of the event organizer, however, the McLaren Northern Michigan Foundation will aid with publicity at our discretion. The Foundation will share media contact information with the event organizer to assist with publicity and event promotion upon approval.
- Publicity may not suggest that the event is being sponsored or co-sponsored by McLaren Northern Michigan Foundation or that the hospital/affiliates are involved in any way except as a beneficiary.

Donation Designation:

- The Event organizer/ sponsor is responsible for stating the terms of the donation to McLaren Northern Michigan Foundation in any event materials, tickets and or press releases (*For example all proceeds benefit: a portion(%) of the proceeds benefit X, a onetime donation of \$1,000 or all proceeds benefit X.*)
- McLaren Northern Michigan Foundation can provide a list of programs/funds available for your event proceeds.
- Once a fund is chosen, the Annual Giving Manager will provide confirmation that your event has been approved. In addition, language will be provided for the event materials that properly reflects the fund designation, donation percentage and McLaren Northern Michigan Foundation's name and logo placement. Samples will be sent upon approval.

> Solicitation of Donations:

- McLaren Northern Michigan Foundation partners with many local businesses and individuals, therefore the Foundation must approve all solicitation of gifts on behalf of McLaren Northern Michigan/McLaren Northern Michigan Foundation and its Affiliates. This will avoid duplication of efforts and excessive requests to any one potential donor. **McLaren Northern Michigan Foundation does not release donor, volunteer, employee, physician, patient, board member or other mailing lists or information to outside groups for any reason.** Event organizers should have their own list of potential contributors and participants.

> Tax Designation:

- A donation solicited on our behalf, whether a donation is an item or cash, is fully tax-deductible only when it is made directly and entirely to McLaren Northern Michigan Foundation. McLaren Northern Michigan Foundation will work with the Sponsor to determine what types of gifts would be considered tax-deductible prior to Sponsor solicitation or promotion, as only McLaren Northern Michigan Foundation can verify that such a gift was made, and its nature, to the IRS. This information must be made explicitly clear in promotion of the Sponsor's event.
- **Internal Revenue Codes must be followed**, please visit www.irs.gov publication 526 Charitable Contributions for more information.
- **All promotional materials must state the portion which may be tax deductible.**

> Event Tickets:

- The IRS requires that all tickets, invitations or sponsorship documents state what portion of the ticket price is tax-deductible if the price is beyond the fair market value of the event itself. *For example: A gala dinner costs \$100 per person for the entertainment, food and drink; the cost of the ticket to attend the gala is \$250; only \$150 of each ticket sold is tax deductible.*

> Silent and Live Auctions:

- Each item of a Silent Auction should be valued at the Fair Market Value. This value must be listed on the Bid Sheet at the auction table, as well as in any printed list of the auction items.
- Each item of a Live Auction should be valued at the Fair Market Value and that value must be listed on a printed list of the auction items.
- Donors of the items for Silent and Live Auctions should provide the Fair Market Value of their item/service. If the item is a 'collectible', reasonable efforts should be made to assess the value (e.g. contact an antique or collectible dealer who has some knowledge of similar items).
- Only winning bids that are over the stated Fair Market Value will receive receipt information on their charitable gift.

> Sales Tax:

- Auction items are subject to tax (*auctions are considered sales at retail*), per the Michigan Department of Treasury, www.michigan.gov/bus/tax
- If you are planning a live or silent auction please consider the following when planning your event:
 - No sales tax collected on gift certificates
 - No sales tax collected on services (examples: oil change, massages, pedicures, bridge tour)
 - **Sales Tax is due on the fair market value of goods unless the winning bid is under fair market value. Then the tax is on the bid amount.**

> **Raffle License/Ticket:**

- McLaren Northern Michigan Foundation will not obtain a raffle license on behalf of your event.
- There is no charitable gift for a raffle ticket, lottery or any game of chance. No receipt will be issued for money collected through these means.
- Please visit the Charitable Gaming Division for more information on raffle rules and requirements: www.michigan.gov/cg

> **Availability of Staff:**

- **Please notify us at least 30 days in advance** if your event requires official representation to welcome guests, thank participants, make remarks or join in ceremonies. Staff from McLaren Northern Michigan or McLaren Northern Michigan Foundation we will make every effort to attend.

> **Photography:**

- We love to include photos of events in our publications. In order for photos to be considered, review these guidelines:
 - Take photos with a digital camera on the highest quality setting. This ensures the best possible reproduction. Digital images allow for ease of inclusion in publications.
 - Take a lot of photos. A variety of close ups, small groups and larger wide shots of your event are helpful.
 - Lastly, obtain a photo release form; these are required for your photos to be included in any publications or media.

> **The Foundation can provide:**

- Promotion of your event to Foundation supporters through newsletters, website, and internal communications. We make every effort to promote all events equally; however some promotional opportunities are not always available for every event. Please verify with the Annual Giving Manager what promotional opportunities are available for your event.
- We ask that the event organizer/sponsor provide a press release including all the details of your event for promotion. **Please note:** we occasionally need to edit content for space and size for inclusion in certain publications. In all cases, the event organizer/sponsor will have final approval before inclusion.
- Upon request, a McLaren Northern Michigan or McLaren Northern Michigan Foundation representative will be available for a check presentation and photo opportunity. Please notify us 30 days in advance when possible.
- Gift in kind forms for your donation tracking are available upon request. Written tax receipts to donors provided if applicable.

> **Liability Insurance/Permits:**

- The Sponsor of the event is responsible for complying with all applicable local, state and federal regulations regarding a charitable event. Please keep in mind some events require special Insurance, local permits or licensing.
- McLaren Northern Michigan Foundation is not liable for the delivering of goods, services and/or refunds offered by Third Party Event organizers should the event be cancelled or delayed. Charitable contributions made to the McLaren Northern Michigan Foundation are NOT payments for services rendered. The McLaren Northern Michigan Foundation will not provide restitution to event participants seeking payment from the event organizer as a result of an event cancellation, delay or any other action on the part of the event organizer.
- McLaren Northern Michigan Foundation and or McLaren Northern Michigan is not liable for any injuries sustained by the event volunteers and or participants related to an event beneficiary.



Disclaimer:

- McLaren Northern Michigan Foundation is unable to sell tickets, coupons or raffles for any Third Party event.
- All Third Party event requests will be considered individually. McLaren Northern Michigan Foundation reserves the right to refuse involvement with or cancel an event affiliation for any reason.
- Approval will be granted on a per event basis.
- All third party events are required to provide all proceeds from events prior to consideration of any future events.
- McLaren Northern Michigan Foundation does not provide money in advance or provide financial support for any third-party fundraising.
- McLaren Northern Michigan Foundation will not solicit sponsorship revenue for outside fundraising activities organized by a third-party.
- McLaren Northern Michigan Foundation will not approve an event that requires hospital endorsement or marketing of a product, services or hospital participation in the direct sales of a product or service.
- Bank accounts in the name of McLaren Northern Michigan Foundation and or benefiting Fund are not permitted.

After reviewing these guidelines, please complete a Independent/ Third-Party Fundraising Form and submit the application to McLaren Northern Michigan Foundation:

**McLaren Northern Michigan Foundation
Annual Giving Manager
360 Connable Ave.
Petoskey, Michigan 49770
231.487.3591
foundation@northernhealth.org**