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Fundraising Events & Special Events Guide

Purpose

To ensure all fundraising and special events conducted by fiscally sponsored projects comply with 501(c)(3) regulations and Moore Philanthropy's fiscal sponsorship policies.

1. What to Flag for Review

Projects must notify the Fiscal Sponsorship Team before planning or announcing any fundraising event that involves:

- Ticket sales, donations, or sponsorships
- Merchandise, raffles, auctions, or giveaway items
- Alcohol service or venue agreements
- Third-party fundraising partners or co-hosts

Our regular review timeline applies to all event materials (invites, landing pages, ticket tiers, sponsorship decks).

2. Key Compliance Considerations

Event Location

- Notify the Fiscal Sponsorship Team of any in-person event location as early as possible, even if the space is donated or offered at no cost.
- We can review and negotiate venue agreements provided by the venue to ensure appropriate terms, liability coverage, and documentation. If the space is being donated, we can also draft a venue agreement to formalize the arrangement.
- Because fiscally sponsored projects are covered under Moore Impact's insurance policy, these arrangements have implications for coverage, liability, and compliance.
- Projects should not be charged sales tax on venue rentals or donated spaces.

Tickets & Sponsorships

- We can set up ticket tiers and ticket sales through our online platform (Bloomerang). Please reach out to us as soon as you have an idea about what you want ticket tiers to include and how you want ticket sales to run.
- Only the portion of a ticket or sponsorship *beyond the fair market value* (FMV) of goods/services received is tax-deductible. Clearly state in promotional materials: *"The fair market value of goods and services provided is \$___. The remaining amount may be tax-deductible to the extent permitted by law."* Example: \$100 ticket with \$40 meal → \$60 tax-deductible portion.



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Merchandise

- Sales of branded items (e.g., t-shirts, mugs) are not tax-deductible if the item has more than nominal value.
- Items that are donor “thank-yous” must have clear fair market value documentation.
- Any merchandise item should also fulfill an educational or mission-related purpose for the project – such as including informational materials, pamphlets, or messaging that advances the project’s charitable goals.
- State-specific regulations may limit the scope or frequency of merchandise sales by 501(c)(3) organizations. Please consult the Fiscal Sponsorship Team for details.

Event Activities

Event activities such as raffles, giveaways, or auctions (including silent auctions) often have specific tax and compliance implications. Projects must discuss any planned fundraising or prize-based activities with the Fiscal Sponsorship Team before the event to ensure proper handling and documentation.

For example:

- The fair market value (FMV) of items or prizes must be established and disclosed when applicable. Winning bidders or recipients may only deduct the portion of their payment above the FMV.
- Donors contributing non-cash items must receive an appropriate acknowledgment for tax purposes.

Donations at Events

- Cash or online gifts made during events are deductible if no goods or services are received in return.
- Projects must not promise benefits (e.g., access, influence, or recognition beyond donor acknowledgment) in exchange for donations.

3. Best Practices

- ✓ Submit all event details and materials to fs@moorephilanthropy.com at least 6–8 weeks in advance if your event includes elements such as tickets or auctions that require setup in our system (timelines may vary based on complexity), and 3–4 weeks in advance for all other events.
- ✓ Track all income and expenses separately for transparent reporting.
- ✓ Use only Moore Philanthropy-approved payment platforms (Bloomerang, Bill.com, etc.).
- ✓ Consult the FS team before engaging influencers, co-hosts, or vendors.
- ✓ Confirm whether your event triggers state charitable registration requirements if hosted outside your home state.