ALL TOGETHER NOW!
Third-Party Fundraising Guidelines

Does your organization partner with others to fundraise? Many churches, schools, and other section 501(c)(3) public charities collaborate with private businesses, clubs, other 501(c)(3) organizations, trade associations, professional fundraisers, and individual supporters to conduct fundraising events and campaigns.

Consider the following collaborative fundraising examples:
1. A social club sponsors a favorite charity by hosting a drive to raise funds and other resources from its members.
2. A private business sells goods and promises to donate a portion of its proceeds to a charitable cause.
3. A group of well-intentioned people band together to host an event, with all proceeds going to a charity.
4. Two nonprofits partner together to conduct a fundraising campaign through selling goods.

Partnering with such third parties may be highly rewarding. But such efforts are best undertaken with careful attention including the following areas: preserving tax-deductibility; written agreements; donor lists and other intellectual property; charitable solicitation compliance; and special considerations for collaboration among nonprofits. Read more...

"Legal Issues in Philanthropy"
Northwestern University
January 11 - February 8, 2012

Attorney Michael Mosher will teach a five-week course on the law of tax-exempt organizations. The course will meet on Wednesday evenings and provide a detailed look at the essential legal issues for a well-operated tax-exempt organization. To view the syllabus, click here...

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NOTE:  The articles in this newsletter contain legal and tax information of a general nature and may not be relied upon for making decisions concerning tax liabilities or legal issues. Consult your attorney or accountant for professional advice.

sends best wishes to you and yours for a joyous holiday season and a peaceful new year!