

Fundraising Guidelines for International Exchanges and Special Programs

Each of the International Exchanges and Special Programs are important to Pony Club, and an exciting opportunity for each Team member. While there are some Pony Club Dedicated Funds available to help with the Coach and Chaperone costs of the Exchanges and Special Programs, the expenses of the Team Members are intended to be self-funded. Estimated costs will be determined prior to each Exchange/Program. As a Team, you can fundraise to help offset these expenses.

Pony Club makes every effort to accurately estimate and budget the total expenses of all Exchanges/Programs. Even with the most complete budgeting, unexpected expenses can arise such as additional transportation costs, housing etc. Each participant may have to raise/pay more than the initial estimated amount if not enough money has been raised. Alternatively, if excess funds are raised, these funds remain in the restricted fund associated with the applicable Exchange, and will be used to defray costs for future exchanges.

Prior to the Exchange/Program occurring, the monies raised will be deducted from the overall expenses of the Exchange/Program (Fundraising Timeline on last page). If there is not enough fundraised income to cover the expenses, the final outstanding balance will be divided equally and must be paid by each team member. Due to unforeseen circumstances, there may be some unexpected costs incurred during the Exchange/Program that will be the responsibility of the Team Member to cover post event. As all expenses are paid through USPC, all money raised through fundraising efforts for Exchanges/Special Programs must be sent to the USPC National Office.

Note: Fees may apply for any payment or donations made by credit card.

Money can be raised in three ways:

- Tax Deductible Donation
- Non-Tax Deductible Income
- International Items sold through Shop Pony Club

Tax Deductible Donations

Monetary Donations

Personal solicitations via mail or email are a great way to let your family and friends know about this exciting opportunity and to solicit support for the team. A special form will be provided to each team to use for solicitations, and often teams will include photos.

BE AWARE: When sending personal letters, the use of “Team USA” is trademarked by the U.S. Olympic Committee. Pony Club members and members of USPC International Exchange Teams may not use the designation “Team USA” in any materials.

NOTE: The Internal Revenue Service specifically disallows charitable contributions to be restricted to a specific person. All money sent to USPC as a tax-deductible donation must be used to benefit the entire team and cannot be credited to a specific team member.

Example: SuzyPonyClubMember has been chosen for the International Games Exchange Team and would like to ask her Grandmother to donate money for her trip. Suzy's Grandmother wants to donate \$500, but would like for all of the money to only benefit Suzy. If Suzy's Grandmother makes the check out to USPC, which is a tax-deductible donation the money cannot be earmarked for only Suzy's use. The money must go directly to the Frances Pitts Fund for International Games Exchange, and will be used to defray the costs of the entire team. If Suzy's Grandmother wants Suzy to have \$500 for her trip, she can give it directly to Suzy, but this is not a tax-deductible donation.

Check donations must be made payable to The United States Pony Clubs, Inc. with a notation in the memo field of **"2017 (Games/Tetrathlon/Foxhunting) Team"**. The donor will receive a letter from USPC, which will serve as their receipt for their tax-deductible donation. If checks are sent to the USPC National Office as a donation, and the checks are not made out to USPC, they will be returned to the donor.

Online donations may be made by visiting the [USPC web site](#), and going to Giving/Make a Gift to make a donation. On the "Make A Gift" page, donors can select the appropriate fund and also make a notation in the "Additional Gift Information" section with the **"2017 (Games/Tetrathlon/Foxhunting) Team"**, and the team member who should be congratulated for requesting the donation.

Designated International Exchange Funds

The Frances Pitts Fund for International Games
Restricted for International Games Exchange

The Strassburger Fund for International Tetrathlon
Restricted for International Tetrathlon Exchange and Education

Inter-Pacific Fund
Restricted for support of the Inter-Pacific Exchanges

You may also wish to direct donors to the Pony Club website for more information on Exchanges and Programs available within Pony Club.

Names of all donors will appear in the USPC Annual Report.

In-Kind Donations

Team members may wish to solicit donations of product to be used by the team (shirts, helmets, breeches etc.), to be sold as a fundraiser or to be used as hostess gifts when traveling to other countries.

If team members solicit in-kind/non-cash donations, the USPC office needs the following information to ensure that the donation is acknowledged properly.

1. The complete name of the donor/business
2. Contact name
3. Complete address, city, state, zip, email
4. Detailed list and description of the items donated
5. Approximate value of each item

The donor will receive an acknowledgement from USPC and their name will appear in the list of donors in the Annual Report.

Non-Tax Deductible Income

The United States Pony Clubs, Inc. is a tax-exempt organization under section 501(c)(3) of the Internal Revenue code. The IRS has granted the USPC a group exemption for all of its subordinate clubs and regions.

Fundraising events such as t-shirt sales, bake sales, clinics etc. are great fundraising and PR opportunities. All of the money raised through these events will be listed as income for the Team and counted toward the overall expenses for that particular Exchange. HOWEVER, the person paying for an item such as a t-shirt, baked goods, or attending a clinic cannot take their payment as a charitable donation because they are receiving goods and/or services in return.

- All fundraising practices for clubs, regions, exchanges and special programs must follow all local, state and federal guidelines and regulations.

NOTE: Depending on the type of fundraising activity a seller's permit may be required, and sales and/or use tax collection and reporting may be required in your state. Please check with your state's Department of Revenue if you have any questions. Below are resources to check on your state's requirements before beginning any fundraising activity:

- i. <http://www.officialusa.com/irs/index.html>
- ii. <http://www.aicpa.org/Research/ExternalLinks/Pages/TaxesStatesDepartmentsofRevenue.aspx>

International Items sold through Shop Pony Club

Shop Pony Club has graciously offered to create an International Exchange Benefits section of their Catalog that will feature specific items that proceeds from the sales go to support the related Exchange/Program. These items are specific to each of the Exchanges/Programs and Team members can promote the sales of these items online through Facebook, email and other promotional opportunities.

Team Member Payments

Land Fees that are collected from Team Members are transmitted directly to the Host Country for help in covering the cost of the Exchange/Program, and are therefore NOT tax-deductible. Any final payments made after receiving an invoice from USPC are NOT tax-deductible.

Fundraising Timeline

Fundraising begins as soon as the team is selected and announced. The earlier you start solicitations for donations and sales, the better.

All donations are to be received by the USPC National Office 30 days prior to the departure for the Exchange/Program.

The National Office will send out final bills as necessary to Team Members 21 days before the departure date.

Estimates final payments (not tax-deductible) must be received by the National Office 7 days prior to the team departure.

Any necessary final invoices will be sent to the Team Members within 30 days of the return of the Exchange/Program.

Good Luck with your fundraising efforts!

Questions about Fundraising can be directed to development@ponyclub.org, questions about International Exchanges/Programs as a whole can be directed to activities@ponyclub.org or by contacting the Pony Club offices at (859) 254-7669.

www.ponyclub.org