Voluntary Student Organization (VSO) Guide to Gift Processing

Donor Documentation
Donor documentation stating gift intent and gift purpose is required for all gifts to the University in support of a student organization.

- Donor documentation can be in the form of a letter, an email, check memo comment or a check stub comment.
  > You can initiate an email to the donor stating “Please confirm that your check of $____ is a charitable donation to the University of Michigan in support of [student org name here].”
  > A simple “yes” reply is all that is needed.
  > Print or forward that email to the ENG Gift Processing Team at enngiftcontacts@umich.edu.

- Donor documentation must include the words “charitable donation” or “donation” or “gift” to document the intent to give funding that will be tax receiptable for tax purposes.

> NOTE!! “Sponsorship” is not synonymous with “gift” or “donation.”

What Counts as a Gift?
A gift is money given as a charitable gift to the University. Each donor receives an official UM gift receipt stating the donor’s name and address, the amount given and purpose of the gift. This serves as documentation for tax purposes.

- IMPORTANT!! Voluntary Student Organizations cannot receive gift funding.
- The university can receive gift funding in support a registered co-sponsored event with the ENG Office of Student Affairs (OSA) and a Voluntary Student Organization.
- The donor’s gift is processed directly to a gift account managed in OSA and is used in support of that registered event. See Mariah Fiumara in OSA for further details (contact information at the end of this document).

If your student organization is a Sponsored Student Organization, there fewer gift restrictions. Refer to “Sponsored Student Organization (SSO) Guide to Gift Processing.”

Is the Donor Receiving a Benefit for Making a Gift?
When a donor gives a gift and receives a benefit from that gift, this is called a Premium.

- Some examples of benefits are paying for a flight, hotel, meal or giving a t-shirt or similar items of value.
- Recruitment benefits are not allowed.

Donors must be informed in advance of giving their gift that their tax receiptable amount will be reduced by the benefit (aka Premium) of their gift.

- Example: A donor gives a $200.00 check in support of your student organization event.
  > All donors who give $200 or more will receive a t-shirt and a fruit basket.
  > The value of the t-shirt and lunch is documented at $15.00.
  > The donors tax receiptable amount of their gift is $185.00.

Crowdfunding
VSOs can crowd fund but the money received would not qualify as gifts (charitable donations for tax purposes).
**Gift Invoices**
Some donors, typically a company or corporation, will require an invoice before giving money. To request a gift invoice contact December Therrien in the ENG Gift Office or Mariah Fiumara in the ENG Student Affairs.

**IRS W9 Form**
If a donor requests a W9 form (“Request for Taxpayer Identification Number and Certification” – an IRS form) we can provide this to you to send to your donor.
- If a donor requests proof of the university’s 501(c)(3) status, aka tax exempt status, the W9 form serves this purpose.
- NOTE: The university is a 501c3, not the UM chapter of your student organization.

**In-Kind Gifts**
A non-monetary gift (material, equipment, art or other items) to the university is a called an In-Kind Gift. The donation must be in support of a registered co-sponsored event with the ENG Office of Student Affairs. Contact the ENG Gift Processing Team for U-M documentation requirements and processes.

**Ways to Give**
Check payable to: University of Michigan
Memo line: "Gift for [student org name & co-sponsored event name here]"
> Mail to:
University of Michigan
College of Engineering
1221 Beal Ave. Suite G264
Ann Arbor, MI 48109

**Credit card by phone**
Call the Engineering Gift Office at 734-647-7042 or 734-615-1591 to provide credit card information. The University strongly discourages sending credit card information via email for the donor’s protection.

**Cash wire or ACH (Automated Clearing House)**
Request donor instruction sheet from our office at enggiftcontacts@umich.edu or x77042.

**Online Giving**
Only gifts – charitable donations – may be processed via the Online Giving website. Do not process payments, student dues or any non-gift. U-M cannot process non-gift payments via credit card at this time.

**IMPORTANT!**
Never sign any documents!! Forward to enggiftcontacts@umich.edu or mariahmo@umich.edu.

**Do not use online giving for any purpose.**

**Questions? Contact Us!**

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