NATIONAL ASSOCIATION OF
Community Health Centers

Important Content Note:

This technical assistance resource was developed prior to the August 2017 release of the Health Center Compliance Manual by the Health Resources and Services Administration's (HRSA) Bureau of Primary Health Care (BPHC). The BPHC Compliance Manual, issued August 2017, indicates where PINS, PALs and other program guidance are now superseded or subsumed by the BPHC Compliance Manual.

See: https://bphc.hrsa.gov/programrequirements/pdf/healthcentercompliancemanual.pdf

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Information Bulletin #14

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Health Center Fundraising: Compliance Requirements along with Resource Opportunities

While fundraising can be an attractive source of revenue for health centers[1], the soliciting of gifts and contributions is subject to federal and state laws and regulations that must be understood and carefully followed. This information bulletin:

- Provides an overview of the key potential pitfalls that health centers undertaking a fundraising campaign should avoid, as well as strategies to do so.

FUNDRAISING PITFALLS AND STRATEGIES TO AVOID THEM

A health center that is a private, nonprofit corporation typically is a charitable organization that is exempt from federal income tax Internal Revenue Code ("IRC"), and may be exempt from state and local taxes. The primary benefit of being classified as an IRC section 501(c)(3) organization – aside from being able to attract grants from private foundations – is that donors who make gifts of cash or property, such as medical supplies,

1 Under Section 330 of the Public Health Service Act, non-grant funds, such as charitable contributions, that are not otherwise dedicated to the grant-funded program can be used for any purpose that furthers the objectives of the grant-funded project. See *PIN 2013-01, Health Center Budgeting and Accounting Requirements*.

Note that in all Information Bulletins:

The term **"health center"** refers to public or private nonprofit entities that: (1) receive grants under Section 330 of the Public Health Service Act (Section 330), including Sections 330(e), 330(f), 330(g) and 330(h) (collectively "Health Center Program Grantees"); and (2) entities that have been determined by the Department of Health and Human Services (DHHS) to meet the Section 330-Related Requirements to receive funding without actually receiving a grant ("health center look-alikes").

The term **"Section 330-Related Requirements"** refers to requirements set forth in:

- Health Center Program Statute: Section 330 of the Public Health Service Act (42 U.S.C. §254b),
- Program Regulations: 42 CFR Part 51c and 42 CFR Parts 56.201-56.604
- Health Center Program Requirements: http://www.bphc.hrsa.gov/programrequirements/index.html

The term **"Grant Requirements"** refers to Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: 2 CFR Part 200, as adopted by DHHS at 45 CFR Part 75.

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usually are able to deduct the value of the contribution from their federal, and possibly state, income tax.[2]

A donor's ability to deduct charitable contributions from federal and state income tax provides a powerful incentive for charitable giving, and is one reason why direct appeals to the public for tax deductible contributions are an important part of the fundraising programs of most charitable organizations. However, when planning a fundraising campaign the health center should be aware of how federal and state laws will impact the campaign.

Compliance issues that may arise for health centers in the context of a fundraising campaign generally fall into one of seven categories:

1. Failure to comply with state charitable solicitation registration requirements
2. Treatment of a contribution as a tax-deductible "gift" when the donor receives something of value in return
3. Soliciting/accepting contributions from vendors: failure to comply with the federal anti-kickback statute
4. Failure to comply with the federal procurement standards
5. Failure to properly acknowledge contributions
6. Turning corporate contributions into taxable income
7. Charging fundraising expenses to a federal award

Each of these potential problem areas, and strategies for avoiding difficulties, is discussed below.

Failure to Comply with State Charitable Solicitation Registration Requirements

State governments are the most active regulators of charitable fundraising. A charitable solicitation can be broadly defined as any direct or indirect request for money, property, volunteer service or other thing of value, on the representation that it will be used to further an organization's tax-exempt purposes. This can include:

- A solicitation in person or over the phone or by mail
- The distribution of a newsletter or brochure that contains a solicitation for a gift
- Appeals for contributions or merely information on where to send a contribution posted on an organization's web site

The standards, as well as the definition of what constitutes a "solicitation" that is subject to regulation, vary greatly from state to state. Accordingly, a health center must be aware of the requirements of the state (or states) in which it solicits contributions, which may be different from the requirements of its "home" state.

2 Contribution of services, such as the value of the time that a physician volunteers at a health center and the time that board members spend on health center business, is not deductible. However, the value of out of pocket expenses incurred by a volunteer providing services, e.g. parking, mileage, or other transportation costs, may be deductible, depending on the volunteer's individual tax situation.

Registration of Charitable Solicitation Activities

A majority of states (including the District of Columbia) require charitable organizations to register with the appropriate state officials, usually the Attorney General or another agency designated by law to oversee charitable solicitation in the state, prior to soliciting contributions from the public. In addition, charitable organizations may be required to file annual reports and to notify the state of any changes in their charitable status. Penalties for noncompliance may include fines, being ordered to return contributions, and being prohibited from further solicitation of contributions.

When determining what is required to solicit contributions as a charitable organization in a state, keep in mind that local laws also may be applicable. For example, permits may be required to conduct fundraising events involving the sale of alcohol or gaming activities, such as bingo and "casino nights."

Registration of Internet Solicitation

If a health center uses the internet to solicit contributions, it can be more difficult to determine what registration requirements must be met. Internet solicitation has the potential to reach donors in numerous states, and, consequently, a health center may be required to register in more than just the state in which it is located.

When determining what is required to solicit contributions as a charitable organization in a state, keep in mind that local laws also may be applicable.

In response to confusion regarding internet fundraising activity, the National Association of State Charities Officials ("NASCO") has developed a protocol, referred to as the "Charleston Principles," to assist charitable organizations in determining what registration and reporting requirements they are obligated to meet.[3] If uncertain about the registration and reporting requirements in your state, always seek competent legal advice.

Registration of National or Multiple-State Solicitation

Charitable organizations that solicit in multiple states may be able to use the Unified Registration Statement ("URS") form to register their organization.[4] The URS represents an effort to consolidate the information and data requirements of all states that require registration of charitable organizations soliciting within their jurisdictions. The effort is organized by NASCO and the National Association of Attorneys General, and is a component of the Standardized Reporting Project, whose aim is to standardize, simplify, and economize compliance under the states' solicitation laws. In states that utilize the URS, a registering organization may use either the state form or the URS. While the URS is most beneficial to organizations that solicit nationally or in multiple states, any charitable organization may use the URS form if it is registering in a URS participating state.[5]

However, note that some states require that the charitable organization file supplementary forms in addition to the URS.[6] Also note that the URS cannot be used for annual financial reporting when required by state law.

3 Charleston Principles available at www.nasconet.org

4 See http://www.multistatefiling.org/

5 Currently all states that require registration, except Florida, Colorado, and Oklahoma participate in the URS.

6 See http://www.multistatefiling.org/e_tpforms.htm

Treatment of a Contribution as a Tax-Deductible "Gift" When the Donor Receives Something of Value in Return

Gifts to health centers will commonly take the form of cash or property. However, under federal income tax law, only "gifts" to a charitable organization are tax deductible. A gift is generally defined as:

1. The voluntary payment of money, or
2. The transfer of property without compensation.

Thus, an outright donation of cash or property to a charitable organization, such as a health center, is a deductible contribution because the charity is giving nothing of value to the donor in return. If a donor receives something of value in return for a gift – a *"quid pro quo"* – the contribution will usually be only partially deductible or not deductible at all.

"Quid Pro Quo" Contributions

A *"quid pro quo"* contribution is a payment a donor makes to a charitable organization partly as a contribution and partly in exchange for goods or services. Typical *quid pro quo* items include banquets, golf outings, benefit performance, etc.

> For example, suppose a health center sponsors a golf outing as a fundraiser. Tickets to the event cost $200.00 and participants get 18 holes of golf with a cart and lunch. The usual greens fee is $75.00 with a cart, and the lunch provided is worth $25.00. In this case, the donor can deduct only $100.00 as a charitable contribution because he or she has received something of value in return – the round of golf ($75.00) and lunch ($25.00).
>
> Note that it makes no difference whether, or how much, the charity paid for the *quid pro quo* item. In this example, only $100.00 would be deductible even if the golf course operator donated the round of golf and lunch to the health center for purposes of the fundraiser.

It is important to understand the concept of a *quid pro quo* contribution because a charitable organization must disclose in writing the fair market value of the "benefit" provided in return for the contribution (if any) when a contribution exceeds $75.00. If an organization fails to make the requisite disclosure, it may be penalized. A charitable organization is subject to a $10 penalty for each failure to provide the required *quid pro quo* disclosure, up to a maximum of $5,000 per fundraising event. (This penalty can be avoided if it can be shown that the failure was due to reasonable cause.)

Disclosure of Fair Market Value – The required written disclosure statement must inform the donor that only the amount by which the total payment exceeds the fair market value of the benefits provided by the charity is considered a deductible contribution. The statement must also provide the charity's good faith estimate of the fair market value of the benefit or services the donor received. Charitable organizations should make this disclosure at the time of solicitation or when payment is received. This information should be included on tickets, receipts, solicitations, etc.

> Returning to our example, a ticket for the golf outing might have a statement on it saying: "The fair market value of the round of golf with cart and lunch is $100.00. Only $100.00 of the ticket price is a tax deductible contribution to the health center." In this case, only $100.00 is deductible even if a ticket purchaser does not attend. In the IRS's view, he or she has purchased the right to attend, worth $100.00.

However, this also provides an opportunity for the health center. Consider inviting persons who are reluctant to buy a ticket to an event – on the grounds that they are not able to attend – to donate $200.00 to the center instead. In that case, the full $200.00 may be deducted as a cash contribution, which provides the donor with a better tax deduction than if they had attended. Take care not to give the contributor a ticket or any other evidence of a "right" related to obtain a "benefit" related to the event.

It will be relatively easy to determine the fair market value of certain events or services (such as an athletic event or concert) by comparing the price of the admission or service to regular admission prices for such events. However, if an event organized solely to benefit the health center (such as a gala or other social event) has no identifiable commercial counterpart, the IRS requires that a reasonable estimate of the fair market value of the admission or benefits provided be made. In that case, the health center should:

1. Include the fair market value of each component of the event (such as cost of admission, cost of a meal provided, entertainment, etc.); *and*

2. Keep detailed records of how the fair market value was determined in the event of an audit.

Insubstantial Fair Market Values – Similar to many tax rules, there are exceptions. The full amount of a contribution may be deducted if the item or the benefit received by the donor in return for the contribution is "insubstantial" or only of "token" value. The IRS has published guidelines for determining when the benefit or item received is considered to have insubstantial fair market value.[7] The guidelines provide a "safe harbor" so that the charitable organization does not have to assign a value to the item, and a donor can deduct the full amount of a contribution under certain circumstances. Items used in connection with fundraising fall within the "safe harbor" if:

1. The cost to the charitable organization for the token item (including bookmarks, calendars, mugs, key rights, t-shirts, etc. bearing the organization's logo) is less than $10.50 and if the minimum donation to qualify for the item is $52.50 or more; *or*

2. The fair market value of the benefit received is less than 2% of the donation or $105.00, whichever is less.

Note that the above insubstantial benefit amounts are adjusted for inflation.[8] It is the responsibility of the health center to determine whether the value of an item or benefit is substantial or not and to communicate this to the donor.

Contributions of Property

A donor of property generally may deduct the amount of the property's fair market value at the time of the donation to the charity. If a health center receives a donation of property valued at more than $500 when it was donated and disposes of this property within two years after the date of the contribution, it must file IRS Form 8282, "Donee Information Return." This requirement does not apply if the property was distributed or consumed (but not sold) in furtherance of the health center's tax-exempt purpose.[9]

For example, if a health center receives a donation of $1,000 worth of medical supplies and uses them up within one year, no report would be required. However, if the health center sold them to a wholesaler instead, it would have to file the report.

7 See Revenue Procedure 90-12.

8 Insubstantial benefit amounts for taxable years beginning in 2015.

9 See IRS Publication 526, *Charitable Contributions*, for more information.

Soliciting the donation of used vehicles, which, in most cases, are then sold with the charity retaining the proceeds, is an increasingly popular fundraising technique. The general rules applicable to donations of property and *quid pro quo* contributions apply. However, some caution is warranted in designing a car donation program.

As a general matter, a health center that uses donated vehicles in its own operations or distributes them to needy persons, that sells the cars and uses the proceeds to support its activities, or that hires a bona fide agent to operate its vehicle donation program (for a reasonable fee) will not run afoul of the income tax laws. However, a health center should not give up control of its car donation program to a for-profit organization in return for a flat fee or a percentage of the proceeds. In such circumstances, the IRS treats the donation as if it were made to the for profit entity. The donation is not deductible by the donor and any representation that the donation is deductible is likely to have adverse tax consequences for the charity. In short, a charity cannot "license" its right to receive tax deductible contributions.

Assuming that a donation is deductible, the donor may only deduct the fair market value of the vehicle at the time of the donation. Fair market value is determined by what a willing buyer would pay and a willing seller would accept for the car, when neither party is compelled to sell and both parties have reasonable knowledge of the relevant facts concerning the condition of the vehicle. Accordingly, health centers that accept used car donations should not claim that donors can deduct the "full value" of their car as determined by a used car guide or other "blue book" value. The deductible value is determined by the specific condition of the vehicle. [10]

Soliciting/Accepting Contributions from Vendors: Failure to Comply with the Federal Anti-Kickback Statute

Health centers, like all other health care providers, operate in an extremely regulated environment. As a result, fundraising practices that might be customary for other charities may not be acceptable for health centers. In that regard, health centers should be especially careful not to run afoul of the federal anti-kickback statute.

The anti-kickback statute imposes criminal penalties for offering, soliciting, giving, or receiving "remuneration", i.e. anything of value, to induce patient referrals or the purchase or lease of goods or services paid for by Medicare, Medicaid, or other federal health care programs.[11] Moreover, a violation can lead to severe financial penalties and a provider's being excluded from participating in any federal health care program. In short, soliciting a contribution from a vendor – or even accepting an unsolicited contribution – is considered remuneration that will implicate the anti-kickback statute if the government can show that the intent (or even one purpose among several) of the contribution was to induce the health center to do business with a vendor paid for by a federal health care program.

While the Office of Inspector General ("OIG") of the Department of Health and Human Services ("DHHS"), which enforces the anti-kickback statute, recognizes the potential kickback violations that can occur in a fundraising campaign, it also recognizes that charitable health care providers can engage in legitimate fundraising activities involving vendors. In 2001, OIG issued an Advisory Opinion (Opinion 01-2) that dealt

10 See IRS Publication 561, *Determining the Value of Donated Property,* and Publication 4302, *A Charity's Guide to Car Donations* for further information.

11 See 42 U.S.C. § 1320a-7b.

with a golf tournament for which some of a health center's vendors and suppliers were asked to be sponsors and registrants. The OIG concluded that the proposed arrangement would potentially generate prohibited remuneration under the anti-kickback statute, if the requisite intent to induce or reward referrals of federal health care program business were present.

In that case, however, the OIG concluded that the indicia of intent were lacking and that the anti-kickback statute was not violated. The OIG noted the following factors in support of its conclusion:

- The golf tournament appeared to be a bona fide charitable event intended to benefit underserved and uninsured persons and was clearly in furtherance of the health center's exempt mission.
- As the health center had solicited a wide spectrum of potential sponsors and participants from the community in general and did not focus exclusively on soliciting vendors, participation of the health center's vendors was incidental to a significantly broader fundraising campaign.
- The health center did not take into account a vendor's participation (or lack of participation) or the extent of a vendor's financial support in awarding or renewing contracts or purchasing items or services.

It is important to keep in mind that OIG advisory opinions are binding only on the OIG and the requesting party, and are limited to the specific facts discussed in the opinion. Therefore, a health center should not rely on Advisory Opinion 01-2 to protect fundraising appeals to or contributions from vendors. However, from the federal anti-kickback perspective, it appears that the broader based a fundraising appeal the better, and that, under no circumstances, should a health center make a procurement decision based on a vendor's – or potential vendors' – contributions to the health center.

Health centers are well advised to seek competent legal counsel when seeking or accepting contributions from vendors, and, in particular, if the center intends to rely on the federally-funded health center safe harbor, as the arrangement must be carefully structured to comply with all elements of the safe harbor. [12]

Failure to Comply with the Federal Procurement Standards

Federal procurement standards (See 2 C.F.R.§ 200.213) require health centers that receive Section 330 funds or other federal awards to establish a code of conduct for employees involved in procuring goods and services with federal funds. In addition, the procurement standards provide that officers, employees, and agents of the health center may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to sub-agreements with the health center.

However, recipients of federal funds are permitted to set organization-wide standards for situations in which a gift from a vendor is an unsolicited item of nominal value. While the federal procurement standards do not prohibit the organization from engaging in fundraising activities that include vendors, it is important that the organization's code of conduct:

1. Clearly distinguish between personal solicitations and solicitations on behalf of the health center; *and*

2. Establish appropriate standards of conduct for all health center personnel dealing with vendors.

12 Note that there is a "safe harbor" to the anti-kickback statute that protects remuneration provided to a health center receiving Section 330 funding by a vendor pursuant to a "contract, lease, loan, grant, or other agreement" if the agreement contributes to the health center's ability to maintain or increase the availability or enhance the quality of services provided to a medically underserved population served by the health center. See 42 U.S.C. § 1320a-7b(b)(3)(H); 42 C.F.R .§ 1001.952(w).

Moreover, the procurement standards require that violators of the organization's standards of conduct be subject to disciplinary action by the health center.

Failure to Properly Acknowledge Contributions

As a matter of courtesy, health centers are likely to thank contributors for their gifts if only to build good will for future contributions. However, it is important that health centers provide a donor with writ ten acknowledgement of gifts of $250.00 or more because donors cannot deduct those contributions unless the donor provides the IRS with "contemporaneous written substantiation" of the gift from the donee organization. "Contemporaneous," for purposes of the substantiation rule, means prior to the donor's filing a tax return claiming the deduction. The law does not impose a penalty on a charitable organization that fails to provide the required written substantiation, but a health center's failure to do so is likely to discourage future donations. Note that there is no requirement to include an estimate of the value of donated property.

Whether a particular gift is worth $250 or more is determined after subtracting the value of any *quid pro quo* benefits received by the donor from the charity. Keep in mind the written disclosure requirements for *quid pro quo* contributions, discussed previously in this Information Bulletin.

In order to deduct a contribution, a taxpayer must have a bank record or a written communication from the charity showing: 1) the name of the charity; and 2) the date and amount of the contribution. A bank record, for documentation purposes, includes a cancelled check, a bank or credit union statement, and a credit card statement.

Thus, health centers should be prepared to provide written receipts to donors of cash in amounts less than $250.00 (as noted above there are documentation requirements for contributions of all types of $250.00 or more) to facilitate a donor's tax deduction. While a health center has no legal obligation to provide such documentation, accommodating the needs of donors clearly is in a health center's best interest. A health center can assist a donor in successfully claiming a tax deduction by providing a timely, written statement containing:

- The name of the health center
- The date of the contribution
- The amount of cash contributions
- A description (but not necessarily the value)[13] of a non-cash contribution
- A statement that no goods or services were provided by the health center in return for the contribution, if that was the case
- A description and good faith estimate of the value of goods or services, if any, that an organization provided in return for the contribution[14]

13 The taxpayer claiming a deduction has the burden of establishing the value of non-cash contributions. For non-cash gifts with a claimed value of $5,000.00 or more, the value must be supported by a written appraisal provided by an IRS-qualified appraiser.

14 For more information about substantiation of charitable contributions, see IRS Publication 1771, "Charitable Contributions - Substantiation and Disclosure Requirements."

Turning Corporate Contributions into Taxable Income

It is not uncommon for health centers, like other charitable organizations, to ask businesses (usually local but often national) to provide financial support for their activities. Apart from supporting a charity's mission, part of a business's motivation in providing financial support may be to get exposure in the community and to identify itself with a "good cause" such as a health center. Corporate support can range from "sponsoring" a health fair in whole or in part to being a "patron" or a similarly featured supporter of a health center's fundraising event.

A health center will want to give its corporate supporters appropriate recognition for their financial support to the health center.

Under federal tax law, revenue that a tax-exempt organization receives from the sale of advertising is taxable income as "unrelated business income."

Thus, the IRS is concerned with identifying forms of corporate sponsorship that actually amount to paid advertising and takes the position that, where a charitable organization performs valuable advertising, marketing, and similar services on a *quid pro quo* basis for a corporate sponsor, payments made to the charity are not "gifts" and constitute taxable unrelated business income to the charity. In short, if corporate sponsorship of an event amounts to advertising for the sponsor, a health center will have to pay tax on the sponsorship payment at standard corporate rates, which effectively diminishes the economic value of the sponsorship to the health center.

Under the federal income tax regulations, corporate sponsorship of events and activities is not subject to the unrelated business income tax if the sponsor does not receive a "substantial return benefit." [15]

Determining Return Benefit to Sponsor

In determining whether a tax-exempt organization is providing a substantial return benefit to the sponsor, the IRS examines such factors as:

- The value of the services, if any, provided by the charity in return for a payment
- The terms under which payments and services are rendered
- The amount of control that the sponsor exercises over a sponsored event
- Whether the extent of the organization's exposure of the sponsor's name constitutes significant promotion of the sponsor's products or services

Providing No Substantial Return Benefit

Certain promotional activities are unlikely to provide a substantial return benefit, such as:

- Use of sponsor's logo/slogan to promote an event without qualitative comparison or description of sponsor's products
- Listing a sponsor's locations, telephone number(s), and website address
- Display and/or distribution of a sponsor's products at a sponsored event
- Merely acknowledging a sponsor's sponsorship of an activity or event
- Identifying a sponsor as the "exclusive sponsor" of an event

15 See 26 C.F.R. § 1.513-4.

Providing Substantial Return Benefit

Promotional activities that are likely to provide a substantial return benefit to a sponsor and, for that reason, should be avoided include:

- Entering into an exclusive provider arrangement, such as the tax-exempt organization agrees to use only the sponsor's products or services
- Including a qualitative comparison of a sponsor's products or services in promotional materials, such as "Our sponsor, Acme pharmacy, has the fastest delivery service in town"
- Providing the sponsor with an endorsement, such as "Health Center recommends Acme pharmacy"

The tax regulations on corporate sponsorships allow tax-exempt organizations to accept corporate sponsorships, while allowing sponsors to get their name before the public in a wide variety of circumstances, without the exempt organization incurring unrelated business income tax liability. Health centers should review the regulations, or consult advisors familiar with the regulations, in structuring corporate sponsorship programs.

Implicating Anti-Kickback Statute

Finally, remember that a corporate sponsorship is a form of remuneration. Accordingly, it is extremely important to determine whether a corporate sponsorship from a vendor or other party with whom a health center does business under a federal health care program would implicate the anti-kickback statute. As discussed above, a health center should seek the advice of competent legal counsel in structuring any such arrangement.

Charging Fundraising Expenses to a Federal Award

The Federal Cost Principles (2 C.F.R. Part 200, Subpart E – Cost Principles) provide that costs of organized fundraising, including financial campaigns and similar expenses, endowment drives, and solicitation of gifts and bequests incurred solely to raise capital or obtain contributions are unallowable costs under a federal award.[16]

Expenses incurred while engaging in those activities may not be charged to a health center's section 330 grant or to any other federal grant.

For example, the following types of activities cannot be charged to a federal award:

- Developing promotional materials solely targeted at prospective donors
- Paying the costs of direct mail campaign to raise funds
- Time that health center staff spend on fundraising activities.

However, as discussed above (see footnote 2), non-grant funds can be expended on activities that promote the federally-supported health center project, which could include fundraising activities.

16 OMB Circular A-122, ¶ 23.b

CONCLUSION

In general, few, if any, health centers can rely solely on patient service revenue (including Medicare and Medicaid cost related payments) and government grants to support their current programs and to provide for future needs. A health center can gain significant financial resources from a private fundraising campaign, not to mention valuable exposure in the community. In addition to traditional fundraising strategies, health centers should always look for alternative sources of funding. However, health centers should keep in mind that any successful strategy requires careful planning, diligent execution, and attention to requirements of state and federal laws.

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