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## Family to Family Networks

# Accepting and Accounting for Donations

When accepting donations keep in mind that businesses, foundations, and/or private citizens want to have their donations be tax deductible. Because the Family to Family Network is a volunteer program of the Utah Parent Center (UPC or Center), Networks qualify to benefit from the UPC's nonprofit status. The Center can provide the needed documentation for donors when policies and procedures are followed.

### Use of the UPC's Nonprofit Status

The Utah Parent Center (UPC) has agreed to receive donations made to Networks. This creates an opportunity for the Networks to benefit from the UPC's nonprofit status. However, there are a number of things that you **must do** in order to use the UPC's 501(c)(3) status. The steps that must be strictly followed are:

- 1. Any Network Leader must notify the UPC that you are soliciting a donation, writing a grant application, or any fundraising activity, and that you are requesting permission to do so using the Utah Parent Center's nonprofit status.** Do this by contacting either Rebecca Turley, FtoFN Project Coordinator (rebeccat@utahparentcenter.org) or Helen Post, Executive Director (helenp@utahparentcenter.org) by email (preferable) or by calling one of us at (801) 272-1051 or toll free at (800) 468-1160.
- 2. Once permission is given and documented** by authorized staff of the UPC, you **must have the donor make the donation payable to the Utah Parent Center** and indicate that **the donation is to be restricted for the use of the your Network.**
- 3. The UPC will deposit the funds and must account for them.** These donations must and will be accounted for separate from your allocated/budgeted Network funds by the Center.
- 4. All expenditures must comply with the UPC's Articles of Incorporation** as a training and information center.

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5. You must **submit reimbursement requests for expenses as they are incurred with all receipts and appropriate documentation.** Be sure to **note that the reimbursement is to come from your Network's restricted, donated funds.** Receipts and documentation for the use of the funds is required by the UPC's auditors in order for us to be in compliance with Generally Acceptable Accounting Practices and meet the requirements of the Internal Revenue Service (IRS).
  6. **Failure to follow these procedures will require the UPC to decline to receive such donations.**
  7. Depending on the circumstances and what is required of the UPC to provide this service for any or all Networks, **it may be determined that the Center will need to charge an administrative fee.** Should this be necessary, it will be negotiated with the appropriate Network Leader.

**★ *There cannot be any exceptions to these procedures.  
We do not have the freedom legally to do it in any other way.  
The Utah Parent Center reserves the right to discontinue this practice at  
any time for any individual Network or for the Networks collectively,  
particularly in the case where procedures are not followed thereby  
potentially increasing our liability.***

### ***Questions? Need help?***

**Please contact:**

**Rebecca Turley**  
**FtoFN Project Coordinator**  
(801) 272-1051 or Toll-free (800) 468-1160  
Email: [rebeccat@utahparentcenter.org](mailto:rebeccat@utahparentcenter.org)



To Whom It May Concern,

The Family to Family Network (Network) is a volunteer program of the Utah Parent Center, a private, nonprofit organization with a 501(c)(3) designation from the Internal Revenue Service as documented by the attached letter.

Donations to the Network are thereby tax deductible in accordance with IRS guidelines.

Please make donations payable to the Utah Parent Center and note the specific local Family to Family Network that the donation is to benefit when remitting the amounts to be processed. This can be noted on the check itself or in correspondence that accompanies the check.

We will issue a letter that can be used as a receipt for tax purposes.

Feel free to contact us with any questions or concerns.

Sincerely,

Helen W. Post  
UPC Executive Director

230 West 200 South  
Suite 1101  
Salt Lake City, UT 84101  
801.272.1051  
1.800.468.1160  
info@utahparentcenter.org  
www.utahparentcenter.org

*The Utah Parent Center (UPC) is a private, non-profit organization founded in 1983 to provide training, information and peer support to parents of children and youth with disabilities throughout Utah. The UPC is Utah's federally funded Parent Training and Information (PTI) Center under grant #H328M070035 from the U.S. Department of Education, Office of Special Education Program. Our programs also include the Family to Family Health Information Center funded by the federal Maternal and Child Health Bureau, the Family to Family Network, and Autism Information and Resources.*

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** June 16, 2003

Utah Parent Center, Inc.  
2290 E. 4500, Ste. 110  
Salt Lake City, UT 84117-4428

**Person to Contact:**

Janet M. Duncan 31-07676  
Customer Service Specialist

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

87-0426671

Dear Madam:

This is in response to your request of June 16, 2003, regarding your organization's tax exempt status.

Our records indicate that a determination letter issued in April 1986 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Utah Parent Center, Inc.  
87-0426671

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

John E. Ricketts, Director, TE/GE  
Customer Account Services