

NON-GIFT/OTHER INCOME GUIDELINES

FORM: [Deposit Form](#)

IMPLEMENTATION DATE: July 1, 2022

UPDATE DATE: July 1, 2023

SUMMARY:

Non-gift/other income deposited with Cal State Fullerton Philanthropic Foundation (CSFPF) are funds that benefit a California State University, Fullerton (CSUF) program or activity but are not considered tax deductible. Non-gift/other income can be designated as sales or unrelated business income, which may result in sales or income taxes.

ACCEPTABLE:

- The following non-gift/other income funds accepted by the Foundation include but may not be limited to:
 - Reimbursements/refunds for items paid with Foundation funds.
 - Fundraiser Event – Any fundraising event intended to generate revenue by virtue of registration fees, opportunity drawing sales, general sales, auctions, and/or sponsorships. All Fundraising Events require prior approval from UA Advancement Services and CSFPF.
 - Event – Revenue from business-related events sponsored by a CSUF that is intended for students, donors, or alums and only offsets expenditures made with Foundation funds.

- Membership – Dues to Alumni Association or other Cal State Fullerton entities (Library, Arboretum, etc.). Membership dues that include tangible benefits to the member are classified as non-gift /other income.
- Royalty payments are generated by Foundation-owned property.

NON ACCEPTABLE:

- The following non-gift/other income funds **NOT** accepted by the Foundation include but not be limited to:
 - Funds of a personal nature or an outside business activity not specifically generated for the benefit of the University.
 - Grants from federal, state, and local government agencies.
 - Contracts and grants in exchange for specified benefits to the resource provider, i.e., funds that are an exchange transaction, are not considered philanthropic.
 - Revenues generated from a University event unless it meets the criteria above.
 - Academic or professional development event revenue.
 - Registration fees for University credit and non-credit courses, workshops, and conferences.
 - Proceeds from the sale of University-owned property.
 - Reimbursements/refunds for items paid with University funds.
 - Royalty payments generated by University-owned property.
 - Revenue generated from services performed by a University department or students.

REQUIREMENTS:

- Complete the CSFPF Deposit Form.

- Provide documentation, including but not limited to Foundation reports, invoices, registration forms, order forms, flyers, membership benefits, sponsorship packets, and contracts/agreements must be attached to the Deposit Form as support.
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PROCESS:

To deposit a non-gift/other income with CSFPF, the following steps must be taken:

1. Click on the CSFPF Deposit Form from the CSFPF website, <http://foundation.fullerton.edu/policies-forms/>. See Fundraising Event Guidelines for all event-related non-gift/other income deposits.
 2. Complete the Deposit Form by ensuring the following information is provided:
 - a. Deposit Information
 - Select the Deposit Type as Non-Gift
 - Provide Deposit Amount
 - Identify Collection Method and Payment Method type
 - Write in Credit Card information if applicable
 - Enter the Account Number and Name
 - b. Non-Gift Information
 - Select Non-Gift Type
 - Provide the Purpose of the Non-Gift
 3. Acknowledge the deposit is complete and includes the necessary supporting documentation.
 4. Submit the Deposit Form and the necessary documentation as one PDF to GiftAdmin@fullerton.edu and/or deliver the deposit to CP-850. Please reference the Electronic Submission Guidelines on the Foundation website for additional instructions and criteria.
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ADDITIONAL INFORMATION:

Fees

- Effective March 1, 2023, a one-time administrative fee of 5% is assessed on all non-gift /other income of \$25,000 and over, except for event income.

For additional information or questions, please contact CSFPF at (657) 278-2786 or Foundation@fullerton.edu.