

## **LOCAL LEAGUE USE OF TAX DEDUCTIBLE FUNDS**

The League of Women Voters of New York State Education Foundation (LWVNYSEF) is a foundation set up to obtain grants for the League of Women Voters of New York State educational activities. It has two parts—the General Fund and the Grants Management Fund.

The LWVNYSEF General Fund supports educational activities of the state League—such as special educational projects, debates, production of *Facts for Voters* and other purely educational publications, etc. The LWVNYSEF raises tax-deductible money from individuals and corporations to support these projects.

The LWVNYSEF Grants Management Fund receives tax-deductible funds raised by local Leagues. These funds are reserved for local League use for such projects as purchase and distribution of *Facts for Voters* within a local community, production of a local directory of government officials, local candidate debates, student conferences, *Know Your Community* books or other projects that could be considered educational.

WHAT IS LWVNYSEF's TAX STATUS? Classified as a "Public Charity" by the Internal Revenue Service, LWVNYSEF has tax exempt and tax deductible status. It is known as a 501(c)3 organization; documentation is available to contributors. (Contributions to the League of Women Voters, a 501(c)4 organization, are not tax deductible for the contributor.)

HOW CAN LWVNYSEF ASSIST YOUR LEAGUE? If you think that contributors to your League will increase the amount of their contributions if they are tax deductible or that your League would receive increased numbers of contributions if they are tax deductible, then it is worth making that opportunity available. This means that these contributions would be in the form of checks made out to the League of Women Voters of New York State Education Foundation. You would send them to the LWVNYSEF Grants Management Fund and the money would be held for use by your League.

However, LWVNYSEF is NOT a bank. Contributions received and held for local Leagues are NOT deposits and cannot simply be withdrawn. The foundation has, by law, a monitoring function over the way in which its funds are spent. In essence, this means that it must approve projects which are funded by it and assure that the grant money is spent in accordance with the grant description. No administrative fee is charged at this time.

PROCEDURES FOR LOCAL LEAGUES: A local League raises funds and sends them on to the state League office, attention: Grants Management. Individual donors must make checks payable to LWVNYSEF. Small contributions are discouraged to protect a League's ability to raise non-tax deductible funds and to minimize the administrative burden. Contributions should be sent with a cover letter listing the names and addresses of contributors. Local Leagues will receive an acknowledgment and a report of the current balance. Local Leagues are responsible for sending thank you letters for donations made to their grants management accounts. (See sample enclosed.)

All contributions received for a League will be held by the LWVNYSEF until the League requests those funds for a particular project. Requests should be sent to the state League office. A grant will be made based on a brief description and an accompanying budget. If funds are to be raised for a specific project, approval should be requested in advance of fundraising. All requests for funds must be made before any expenditures for projects are made. (See sample enclosed)

WHAT KINDS OF PROJECTS WILL THE FOUNDATION FUND? LWVNYSEF funds must be spent on educational activities. LWVNYSEF cannot fund any activity which seeks to influence legislation or which would benefit only League

members. See LWFVNY publication, "Guidelines for LWFVNY Education Foundation Local Grants Management Service" for details available at <http://lwfyny.org/>. Projects must be for the public in general. Suitable projects include all voters service work; publication and distribution of town government studies, directories and other educational publications; fact sheets; conferences, meetings, seminars, radio and TV programs on topics of public interest; citizen education programs on governmental issues for students or newly naturalized citizens; discussion, parliamentary procedure, practical politics workshops for the community (note that League members are part of the community).

A project of enough size and substance to require a grant of at least \$50 is needed.

**WHAT COSTS WILL A GRANT COVER?** A grant can cover direct out-of-pocket expenses (printing, rental of meeting rooms, honoraria, postage, telephone, etc.), overhead (appropriate percentage of office rent, use of office machines), staff time, professional fees, administrative expense, public relations, committee meetings, etc. A project may be partially funded, with other funds coming from fees, sales of publications or regular League funds.

### **PROCEDURAL GUIDELINES**

1. Define and describe the project, and prepare a budget. Sample budget form follows. The state League office will be happy to advise regarding the suitability of a project or to assist with writing a proposal.
2. Submit description and budget to LWFVNYSEF. The state League office will advise the local League within two weeks whether or not the project is suitable.
3. Raise the money. Checks should be mailed as received. Let LWFVNYSEF know if the gift is restricted for a specific project.
4. Request the funding. This must be done BEFORE the project is started. A formal request should be made, based on the amount already received by LWFVNYSEF. Partial funding can be obtained if a local League has been unable to raise the entire amount. A check covering the grant can be expected within two weeks. Please note that, except in the case of a long or multi-faceted project (e.g. a spread-out series of TV programs), only one grant can be made. LWFVNYSEF cannot distribute money to a League as the money comes in.
5. After the project is completed, submit a final report. This should describe what was done and evaluate the results. Include samples of material, and in the case of a publication, enclose a copy.

### **SAMPLE PROPOSED BUDGET**

Project: (name or brief description)

Operating Expenses:

Materials (incl. purchase of publications)  
Printing or duplicating  
Office supplies (incl. telephone and postage)  
Rentals

\$ \_\_\_\_\_

Equipment:

Displays (easel, tables, etc.)  
Visual and Sound (projectors, sound, tape recorders)  
Transportation (bus, truck, etc.)

\$ \_\_\_\_\_

Personnel Service:

Secretarial and clerical services  
(% of regular staff time or cost of services  
purchased for project)  
Professional, editorial, artistic, services, etc.

<u>Other:</u>		\$ _____
Committee Expense (travel, parking, etc.)		
Public Relations		
Overhead (% of general expenses)		
	<b>Total Expense</b>	\$ _____
		\$ _____
<u>Less Expected Income:</u>		
Sale of publications		\$ _____
Admission fees		\$ _____
Conference Registration		\$ _____
	<b>Total Income</b>	\$ _____
	<b>Amount Needed for Project</b>	\$ _____

*The sample budget above is for purposes of crafting a budget. The Project Approval/Project Withdrawal Form should be used for purposes of obtaining project approval. After funds have been raised, the Deposit Form should be sent in along with the deposit. Be sure that checks are made payable to the LWVNYS Education Foundation. After the project is complete send a final report on the Final Report Form. All three forms reference above follow this page.*

**PROJECT APPROVAL/  
WITHDRAWAL FORM**

**LWVNYS EF Grants Management Service**

League of Women Voters of New York State Education Foundation  
62 Grand Street, Albany, NY 12207  
Phone: (518) 465-4162 Fax: (518) 465-0812

Date: \_\_\_/\_\_\_/\_\_\_ New Project      Continuation

Change

LWV of: \_\_\_\_\_

The check should be forwarded to: (Please Print or Type)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

<b>\$</b> Requested Withdrawal Amount
<b>FOR LWVNYS EF USE</b>
Date: ___/___/___ • Approved _____ (authorized signature) • Denied _____ Reason(s) _____ _____

Yes, I would like to use Education Fund money to satisfy up to one half of my League's yearly  
**State or National PMP obligation \$ \_\_\_\_\_ (amount)**

**(please include a copy of the PMP statement you would like paid)**

*(Once the transfer is made you will see the credit on your next PMP statement. No check will be sent to you.)*

<b>PROJECT TITLE:</b> _____ (Please describe project below or attach project budget/description to this form. Please include relevant dates.)	
<b>PROJECT BUDGET</b>	
Estimated Income: Ed Fund Grant Requested Local League Funds Total Other Income PROJECT TOTAL	Estimated Expenses: (List items to be funded by this grant below) a. _____ \$ _____ b. _____ \$ _____ c. _____ \$ _____ d. _____ \$ _____ (Be sure total matches the Requested Withdrawal Amount above TOTAL \$ _____)

**Project Title & Description (Include relevant dates):**

**Details of how you plan to carry out your project. Include distribution and visibility plans.**

**DEPOSIT FORM**

**LWVNYS EF Grants Management Service**  
 League of Women Voters of New York State Education Foundation  
 62 Grand Street, Albany, NY 12207  
 Phone: (518) 465-4162 Fax: (518) 465-0812

Date: \_\_\_/\_\_\_/\_\_\_  
 LWV of: \_\_\_\_\_

**\$**  
 TOTAL AMOUNT TO BE DEPOSITED

Depositor Information:

**FOR LWVNYS EF USE**

Date Received: \_\_\_/\_\_\_/\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

**Please Include the Details of Your Deposit Below**

Number of Checks Enclosed \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

Ck# \_\_\_\_\_ Amount \_\_\_\_\_

(Please make sure the total amount of all checks equals total amount for deposit listed above)

*If funds should be allocated to sub accounts within your grants management account, please provide the information here:*

	Amount	
General Account:		
Subaccount: _____	\$	_____
Subaccount: _____	\$	_____

**FINAL REPORT FORM**

**LWVNYS EF Grants Management Service**

League of Women Voters of New York State Education Foundation  
62 Grand Street, Albany, NY 12207  
Phone: (518) 465-4162 Fax: (518) 465-0812

Date: \_\_\_/\_\_\_/\_\_\_

LWV of: \_\_\_\_\_

The following is a final financial and program report of the grant made for expenses incurred in connection with the following project: (SEE BELOW FOR FINANCIAL ITEMIZATIONS.)

PROJECT TITLE: \_\_\_\_\_

Signature of Project Manager/Treasurer: \_\_\_\_\_

Project Manager Name (print): \_\_\_\_\_

PROGRAM DESCRIPTION: On a separate piece of paper, please describe the activities completed with this grants. Please include a brief description, project accomplishments, distribution and visibility and all relevant dates.

**FINAL PROJECT BUDGET**

**PROJECT TITLE:** \_\_\_\_\_

***PROJECT BUDGET***

Actual Income:

Ed Fund Grant Requested \$ \_\_\_\_\_

Local League Funds \$ \_\_\_\_\_

Total Other Income \$ \_\_\_\_\_

PROJECT TOTAL \$ \_\_\_\_\_

Actual Expenses: (List items funded by this grant below)

a. \_\_\_\_\_ \$ \_\_\_\_\_

b. \_\_\_\_\_ \$ \_\_\_\_\_

c. \_\_\_\_\_ \$ \_\_\_\_\_

d. \_\_\_\_\_ \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

If Actual Income exceeds Actual Expenses, the amount you are remitting to your Grants Management account: \$ \_\_\_\_\_  
(please make checks payable to LWVNYS EF)

Person to whom check should be issued:

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Please send a copy of this report and one copy of any material published through this project to the LWVNYS EF no later than 60 days following the completion of this project. Keep a copy of your League files. **REMEMBER TO KEEP ALL RECEIPTS AND FINANCIAL RECORDS FOR THIS PROJECT!**

Send this form to LWVNYS Education Foundation at address at top of page. Keep a copy for your records. (Revised 3/08)

## FINAL REPORT FORM

### **LWVNYS EF Grants Management Service**

League of Women Voters of New York State Education Foundation  
62 Grand Street, Albany, NY 12207  
Phone: (518) 465-4162 Fax: (518) 465-0812

Date: \_\_\_/\_\_\_/\_\_\_

LWV of: \_\_\_\_\_

The following is a final financial and program report of the grant made for expenses incurred in connection with the following project: (SEE BELOW FOR FINANCIAL ITEMIZATIONS.)

PROJECT TITLE: \_\_\_\_\_

Signature of Project Manager/Treasurer: \_\_\_\_\_

Project Manager Name (print): \_\_\_\_\_

PROGRAM DESCRIPTION: On a separate piece of paper, please describe the activities completed with this grants. Please include a brief description, project accomplishments, distribution and visibility and all relevant dates.

### FINAL PROJECT BUDGET

PROJECT TITLE: \_\_\_\_\_

#### ***PROJECT BUDGET***

Actual Income:

Ed Fund Grant Requested \$ \_\_\_\_\_

Local League Funds \$ \_\_\_\_\_

Total Other Income \$ \_\_\_\_\_

PROJECT TOTAL \$ \_\_\_\_\_

Actual Expenses: (List items funded by this grant below)

a. \_\_\_\_\_ \$ \_\_\_\_\_

b. \_\_\_\_\_ \$ \_\_\_\_\_

c. \_\_\_\_\_ \$ \_\_\_\_\_

d. \_\_\_\_\_ \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

If Actual Income exceeds Actual Expenses, the amount you are remitting to your Grants Management account: \$ \_\_\_\_\_  
(please make checks payable to LWVNYS EF)

Person to whom check should be issued:

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Please send a copy of this report and one copy of any material published through this project to the LWVNYS EF no later than 60 days following the completion of this project. Keep a copy of your League files. **REMEMBER TO KEEP ALL RECEIPTS AND FINANCIAL RECORDS FOR THIS PROJECT!**

Send this form to LWVNYS Education Foundation at address at top of page. Keep a copy for your records. (Revised 3/08)