

# Deputized Fundraising at InFaith

**Deputized Fundraising:** The IRS recognizes the widely accepted practice of “deputized fundraising” by which individuals or programs approved by a charitable organization raise donations to support specific purposes and programs. Donors make charitable contributions which they preference to support the specific purpose or program. At InFaith, most contributions are preferred by the donor to support a specific field staff. InFaith only accepts contributions for field staff, projects or programs which have already been approved. Contributions preferred by donors toward purposes or projects which have not been approved by InFaith may be returned.

- **Intended Benefit and Discretion and Control:** By preferencing a contribution to support an InFaith field staff, project or program it should be understood that the charitable contribution is made for the benefit of InFaith for use toward the approved budget expenditures of the field staff, project or program. InFaith will maintain control over the contributed funds and exercise full discretion over use of the funds. All charitable contributions are used in accordance with approved budgets, following written policies and procedures. Approved budgets may contain expenditures which will be classified as compensation to the InFaith field staff that is raising funds.
- **Personal gifts:** If a donor preferences a gift solely for the benefit of an InFaith field staff, and not for the benefit of the InFaith work which the field staff is performing, the funds will be classified as a personal gift and non-tax deductible receipt will be sent to the donor. Small non tax-deductible personal gifts, such as Christmas gifts, will be passed on directly by InFaith to field staff as payroll bonuses and reported as income for tax purposes. Large non-tax deductible gifts intended solely to benefit a field staff should not be sent to InFaith and may be returned by InFaith to the donor.
- **Excess Funds:** If the fundraising goal for a field staff, project or program is exceeded, any excess donations remain in the support fund to which they were preferred. Excess contributions, regardless of the reason for exceeding the fundraising goal, cannot be returned to donors. In certain cases, excess funds may be used to cover additional approved expenses of the field staff, project or program, or excess funds may be carried forward to future periods.
- **Completion of Assignment or Withdrawal of Participation:** When an InFaith field staff, project or program is completed, or when a participant withdraws from participation for any reason, any unspent contributions remain the property of InFaith. Unspent support balances will not be turned over to the person who raised the funds or returned to donors. Remaining support balances when a field staff separates from InFaith will be used consistent with InFaith tax-exempt purposes, following our written policies and procedures.