

Extension and 4-H Charitable Donation Handling Policy

February 6, 2017

IRS guidelines state that a charitable contribution is a donation or gift to, or for the use of, a qualified organization. It is voluntary and is made without getting, or expecting to get, anything of equal value. (IRS Publication 526).

The Office of University Advancement holds the *sole* authority for issuing gift receipts to donors who make charitable contributions in the form of cash, check, real estate or personal property to Utah State University or the Utah State University Foundation. We need your help to ensure that all donations are documented and sent to the office in a timely manner. Our goal is to receive the donation and receipt the donor within a 48-hour window of receiving the donation. This will allow us to have accurate reporting to the donor and proper documentation for state auditors.

If you have any questions regarding the following policies and procedures or need to contact someone in Advancement with donation information, please contact Colleen Hobson, Director of Advancement Services, at 435-797-1285 or colleen.hobson@usu.edu or Wendy Oliverson, Assistant Director of Gift Management, at 435-797-1327 or wendy.oliverson@usu.edu.

Checks & Cash:

*Refer to the USU Cooperative Extension's Cash Handling Procedure on proper check and cash handling.

According to Utah State University's Cash Handling Policy (Policy 530) and Utah Code Title 51, Chapter 4, checks and cash need to be "deposited daily, if practicable, but no later than once every three banking days." To keep in line with this policy, checks and cash need to be processed as soon as possible. Also, in order to record the gift correctly and to have the documentation for the state auditors, Advancement will need the following documentation, in addition to the check/cash:

- Transmittal Form—found at <https://www.wou.usu.edu/advancement/staffresources/> located under "Central Forms".
- Any other documentation—notes, letters, check stubs, matching gift forms, gift verification forms, etc. Anything that accompanied the donation.

You may choose any of the below three options to get your donations to Advancement.

1. Bring checks, cash, documentation, and transmittal form to the USU Welcome Center, Room 201.
2. Deposit the donations at your local Wells Fargo Bank following these instructions:
 - a. When checks come in, endorse them with a For Deposit Only stamp. You can order one of these stamps from the USU Bookstore. The stamp should say the following:

FOR DEPOSIT ONLY
UTAH STATE UNIVERSITY
(YOUR DEPARTMENT NAME)
034 0802412

- b. Make a copy of the check and all of the documentation you have (letters, notes, etc.)
- c. Fill out the deposit ticket and make a copy. Take the check and deposit ticket to a local Wells Fargo bank to be deposited.

WELLS FARGO BANK
DEPOSIT TICKET

WELLS FARGO Wells Fargo Bank, NA
www.wellsfargo.com

DATE 4/7/09

DEPOSITS ARE NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
EXCEPT AS INDICATED BY OTHER MARKS

	DOLLARS	CENTS
TOTAL CURRENCY	10	00
TOTAL COIN		
TOTAL FOOD STAMPS		
LIST EACH CHECK		
1	100	00
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UTAH STATE UNIVERSITY
CONTROLLER'S OFFICE
LOGAN, UT 84302

UTAH STATE UNIVERSITY
Advancement -
Brigham City Campus

⑆5 18 200 39 210 34 080 2 L 1 2⑆

TOTAL DEPOSIT \$ 110.00

TOTAL \$ 110.00
PLEASE ENTER TOTAL HERE

- d. Make a copy of the deposit receipt from the bank.
 - e. Fill out the Development Office Transmittal Form
 - f. Scan the transmittal form and all of the copies you made (check, documentation, deposit ticket, deposit receipt) and email the attachments to advgifts@usu.edu.
3. If you don't have a Well's Fargo Bank near you, please mail these donations, along with any documentation and the transmittal form, to: Utah State University, Advancement Services, 1590 Old Main Hill, Logan, UT 84322-1590. If you have cash and you aren't able to bring it directly to USU or deposit it at the bank, purchase a money order with it and send it in the mail along with checks.

Credit Cards:

*Refer to the USU Cooperative Extension's Cash Handling Procedure on proper credit card handling.

In order to comply with Payment Card Industry Data Security Standards (PCI DSS Compliance), a donor's credit card must never be written down. Here are some alternatives for the donor:

- They can go to www.usu.edu/giving to give their gift securely online. Once it is submitted, Advancement will get all the information we need to process the gift to the correct donor and account.
 - Alternatively, we can set up a special widget for your particular site, with a unique URL that you could share with donors that would be a more direct way to donate to your specific account or division. If you are interested in pursuing this avenue, contact Ricky Linton at ricky.linton@usu.edu or 435-797-3782 for more information.
- They can give one of our gift processors a call (Karen: 435-797-1323 or Nicky: 435-797-7069) and they can process the card over the phone using PCI compliant equipment and processes.

Matching Gift Forms:

Advancement Services has the sole responsibility to process matching gift requests ensuring that the donation adheres to the company's matching gift guidelines. This also ensures that the donor is given credit in the donor database when the match is received from their company.

- Forms will be filled out by our gift processing team and signed by Colleen Hobson, Director of Advancement Services.
- Online verifications are taken care of by Advancement.
- We will also follow-up with the company as needed.

If you receive a matching gift form or any requests to create an account or confirm a gift online with a matching gift company, please forward to Advancement Services.

Wire Transfer:

When you receive notification of pending wire transfer, please contact Advancement Services with the donor's name and allocation the donor wishes to support.

- We will supply you with wire instructions for the donor.
- We will alert cashiers of the incoming transfer and provide them with the index the donation should be deposited to. This will ensure that cashiers will send our office the documentation necessary for us to record and receipt the donor appropriately.

Stock Transfer:

When you receive notification of a pending stock transfer, please contact Advancement Services with the donor's name, type of stock and allocation the donor wishes to support.

- We will supply you with the stock transfer instructions for the donor. *Please contact us each time as transfer information could change.* Periodically stock is transferred without a donor name and/or allocation and it's difficult to track down this information when we are not kept in the loop.

Gifts-in-Kind:

Personal property donated to the University will need a Gift-in Kind form filled out.

- This form along with instructions may be found at <https://www.uu.edu/advancement/staffresources/> . The transmittal form is located under "Central Forms".
- Please attach supporting documentation and bring, mail, or email (advgifts@uu.edu) the information to Advancement.

Thank you for your cooperation. If you have any questions, don't hesitate to contact us.