



Rev: Orig-09 Mar 2025

BL-004

NATCHITOCHES TRIBE OF LOUISIANA

FUND RAISING POLICY

Section 1 Exempt-activity revenues. These revenues include admission fees, revenues from merchandise sold or services performed, or facilities furnished in any activity related to 501c3 NTL tax-exempt purpose. However, revenues from these same categories which come from non-tax-exempt purposes are not support for 501c3 status and may cause loss of 501c3 status. In other words, though a tax-exempt purpose for another 501c3 nonprofit organization might be “scientific research,” that is not a chosen purpose of 501c3 NTL. This distinction impacts what types of grants that 501c3 NTL may accept as it cannot carry out functions which do not further the tax-exempt purposes of 501c3 NTL. Certain individuals are also considered to be “disqualified persons” for purposes of accepting donations. All sources of gifts, donations, grants and other types of revenue and property must be approved by the Board of Directors as being within the limits imposed by the IRS guidelines.

Section 2 Gaming Activities: The IRS 501(c)(3) application specifically excludes operation of bingo or other gaming activities. All activities as defined in Louisiana State Law Title 4 Amusement and Sports, specifically Sections 701 through 740, titled “Charitable Raffles, Bingo, and Keno Licensing Law” are prohibited by these Bylaws.

Section 3 IRS Public Disclosure rules. There are six major types of public disclosures required by IRS tax laws.

- A. 501(c)(3) filing documents;
- B. IRS annual returns;
- C. Amounts and natures of contributions;
- D. Quid pro quo disclosures;
- E. Donation receipts;
- F. Unreimbursed expenses.

Failure to provide these documents can create significant money penalties and loss of 501(c)(3) status. This legal obligation can be met by posting all these documents on a public accessible website.

Filing documents: Form 1023-EZ application and associated documents required as attachments at time of filing. The IRS Letter of Determination of 501(c)(3) with exemption date.

IRS Annual returns. These returns apply to all types of the Form 990. The last three years of returns, as well as extensions, attachments, and supporting documents (excluding portions of Schedule B). Excluded from public: unfavorable rulings, trade secrets, patents, processes, styles of work.

Amounts and natures of contributions. Do not disclose names of contributors. Disclose only the amounts and natures of the contributions.

Disclosures of Quid Pro Quo, donation receipts, and unreimbursed expenses are not required to be made available to the general public. These rules relate to records given to the donors.

Quid Pro Quo Disclosures. When a donor gives a contribution and receive something (gift, service, etc.) from 501c3 NTL, the following disclosure receipt must be given if donation is greater than \$75. Example: Dear Donor, Thank you for your cash contribution to the 501c3 NTL on (date). In exchange for your contribution, we gave you a (item, service) worth an estimated fair market value of (amount). Therefore, for federal income tax purposes, your contribution deduction is limited to (amount). Thank you again.

Donation Receipts. Donors can claim a tax deduction with proper receipts. It is good public relations to provide a timely written statement whenever a donation is received. It is best practices for legal rules that a receipt is rendered by 501c3 NTL by January 31, of the year following the donation. The receipts must contain: the 501c3NTL name; the date of the contribution; the cash contribution amount, the description (if not cash) of the noncash contribution (but not an estimate of the value); a statement that “no good or services were provided in return for the contribution. If the donation was greater than \$250, the 501c3 NTL MUST send a written acknowledge letter.

Unreimbursed Expenses. If a donor makes a single contribution of \$250 or more in the form of unreimbursed expenses, such as out-of-pocket transportation expenses, the 501c3 NTL is required to give the donor a written acknowledgement letter. The letter should include a description of the services provided by the donor, a description and good faith estimate of the value of any goods or services, or an itemized list by the donor. Do not keep copies of any personal credit card or financial information on a receipt. Obtain signature of the donor on the letter. It is the policy of 501c3 NTL to not provide reimbursement for expenses unless a specific grant is received for such purposes.

Subject: Reimbursement of expenses incurred by Tribal members or Officers for travel or motels; even if these expenses are for Tribal business there is no reimbursement for these expenses unless the Tribe receives a grant that allows disbursement for these types of expenses.

Subject: Sell of Tribal memorabilia; The Tribe does not sell anything, we do give gifts for donations. Persons donating money must subtract value of item from their donation before using as a tax deduction.

Gambling: The Tribe will not participate in any form of Gambling.