

## Auction Gift in Kind (GIK) Guidelines

Cal Poly Pomona solicits Gifts in Kind for fundraising auctions. Below are definitions and examples of items that can be counted as a GIK towards fundraising totals and those that cannot. GIKs we can count AND have sold at auction will be entered into the Raiser's Edge database at the FMV determined by the donor. A receipt will be sent with a description of the GIK, not the value.

GIKs we cannot count AND have sold at auction, will be entered into the Raiser's Edge database at a \$0 value for tracking purposes.

CAN COUNT	CANNOT COUNT
<b>Tangible Items</b>	<b>Intangible Items*</b>
Gift Certificates with a cash value such as prepaid store cards or debit cards	Gift Certificates from a business or proprietor with an offer of a discount or service <ul style="list-style-type: none"> <li>• Rounds of golf</li> <li>• Sporting event tickets</li> <li>• Wine hike</li> <li>• Memberships</li> <li>• Passes to Amusement parks/aquariums</li> <li>• Concert tickets</li> <li>• Admission to museums</li> </ul>
Food & Beverages**	Other Services
Art	Entertainment
Coins	Accommodations (Hotel Stay)
Jewelry	Airfare
Bottles of Wine	Use of Facilities
Other Tangible Items	Other intangible items

\*If intangible items are purchased by the donor then donated to CPP, they are a GIK donation because the donor has a cash basis in the gift (Ex: sporting event tickets purchased by an individual then given for the auction)

\*\*Cash redemption value required to count as a GIK (ex: \$50 gift card to Outback Steakhouse)

**Hotel Packages:** CPP can only count the value of meals or other tangible items provided with the package if the donor provides an explicit value for the meal or other tangible item(s).

### Examples:

1. An 8-hour fishing trip donated by a fishing charter company – not a gift
  - a. (service/entertainment/experience)
2. A company donates a gift-certificate to their own store – depends
  - a. (massage = service = no, toaster oven = tangible = yes)
3. An athletic club donates a 3-month membership to their club – not a gift
4. A company donates some of their actual inventory (i.e., clothing, jewelry, or other tangible items) – yes
5. A donor hosts a dinner with a local celebrity at the donor's house. The donor says it is priceless, but should she get credit for the real cost associated with the dinner such as food, drinks, serving staff, etc.?
 

Yes - The donor can get a deduction for the cost.
6. A free round of golf donated by the local country club – not a gift
7. A free Pilates class from a local, independent Pilates instructor – not a gift
8. Complimentary breakfast within the Clarion Hotel – yes, see above about food certificates and provided the donor explicitly states the value of the breakfast.
9. One topping pizza from a restaurant – yes, see above about food certificates
10. Dinner for 2 at restaurant – yes, see above about food certificates