

## TAX INFORMATION FOR DONORS TO THE YOSEF CLUB

The base contribution amount to the Yosef Club is directly tied to the per-seat giving requirement associated with the purchase of season tickets, and considered non-deductible per recent tax reform (Section 170(l) of the U.S. Internal Revenue Code).

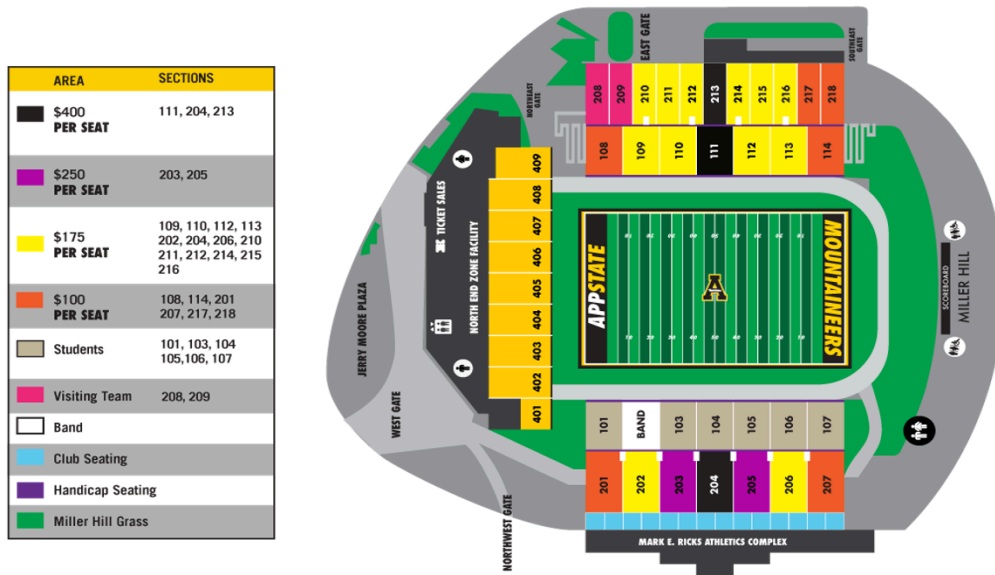
Sections 108, 114, 201, 207, 217 and 218: **\$100 per seat**

Sections 109, 110, 112, 113, 202, 206, 210, 211, 212, 214, 215, 216: **\$175 per seat**

Sections 203 and 205: **\$250 per seat**

Sections 204, 111, and 213: **\$400 per seat**

North End Zone, Club Seats, and Football Suites: **Contact Yosef Club for pricing details**



In exchange for your gift(s) above and beyond your base, you received Yosef Club Priority Points. If section 170(l) does not apply, then we believe these priority points have nominal value. In all cases, please retain this receipt and consult your tax advisor to determine your proper charitable contribution deduction. Also, please see the additional Benefits Chart below. We strongly urge you to consult your tax advisor to address your particular circumstances.

YOSEF CLUB BENEFITS CHART	CIRCLE OF EXCELLENCE									
	Do Moore \$50-99	Yosef \$100	Black & Gold \$350	Athletic Director \$750	Golden Mountaineer \$1,500	Big A \$3,000	The Rock \$5,000	Champions \$10,000	All-American \$15,000	\$25,000+
Support Student-Athlete Scholarships	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Welcome Letter	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Alumni Hall Discount, 20%	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Donor Packet & Newsletter	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Black & Gold Newspaper		▲	▲	▲	▲	▲	▲	▲	▲	▲
AD Gift				▲	▲	▲	▲	▲	▲	▲
Black & Gold Club (Basketball)					▲	▲	▲	▲	▲	▲
Special Event Invite						▲	▲	▲	▲	▲
Pre-Game Sideline Passes (2)									▲	▲
Exclusive All-American Event									▲	▲
Football & Basketball Parking <i>with Season Ticket Purchase, limited availability and not guaranteed due to campus construction projects.</i>		▲	▲	▲	▲	▲	▲	▲	▲	▲



Contact the Mountaineers Athletic Fund office for more information about the Circle of Excellence.

THANK YOU FOR YOUR SUPPORT OF APP STATE STUDENT-ATHLETES.

## **MATCHING GIFTS**

For donors who wish to contribute by a company match, you are only eligible to match what is given above your per-seat giving requirement.

For example: if you hold 3 tickets in section 205, your per-seat giving requirement is \$750. This amount is not eligible to be matched per IRS tax legislation. Any amount that you give over the required \$750 is eligible to be matched. For example; if you give \$1,000 total, you are eligible to match up to \$250 of that contribution.

## **DONOR ADVISED GIVING**

For donors who contribute through a Donor Advised fund (DAF), in order to purchase season tickets, you would need to provide the per-seat giving requirement through other direct giving. Because you were given full tax deductibility at the time of investing in your DAF, any disbursement of those funds are required to be used only for 100% tax deductible contributions.

For example: If you hold 2 tickets in section 204, but normally give \$5,000 through a DAF, the initial \$800 that is required for your seating would need to be given separately. You could then contribute the remaining \$4,200 through your DAF.

## **IRA DISTRIBUTIONS**

For donors who contribute through their IRA, in order to purchase season tickets, you would need to provide the per-seat giving requirement through other direct giving. IRS regulations dictate that Qualified Charitable Distributions from a donor's IRA must be considered a 100% tax deductible contribution, and therefore cannot be used to fulfill your per-seat giving requirement.

For example: If you hold 4 tickets in section 114, but normally give \$3,500 through an IRA distribution, the initial \$400 that is required for your seating would need to be given separately. You could then contribute the remaining \$3,100 through your IRA.

***We strongly urge you to consult your tax advisor to address your particular circumstances.***

If you have any questions or if we can be of any help to you in regards to your ongoing involvement with Appalachian State University Athletics, please contact the Yosef Club Office at 828-262-7999 or send an email to [mountaineersathleticfund@appstate.edu](mailto:mountaineersathleticfund@appstate.edu).