

Tax Deductibility Chart

Many branches request contributions or participate in other types of fund raising, with the amounts received to be used either for specific projects or general branch purposes. To legally raise funds in the state of California, each branch must be registered with the State Attorney General's office. The initial registration cost is \$50 and is filed on Form CT-1 found at this website: <http://oag.ca.gov/charities> Some rules differ depending on whether the branch is organized as a 501(c)(3) or 501(c)(4) organization. More information may be found in the Branch Treasurer's Accounting Guide.

Branch Type	501(c)(3)		501(c)(4)			
Beneficiary is a 501(c)(3)	Any		AAUW Funds		Non AAUW Funds even if they are 501(c)(3) (e.g., Scholarships, Tech Trek)	
Donation Type	Deductible	Amount	Deductible	Amount	Deductible	Amount
Direct Donations to Beneficiary	Yes	\$\$ donated	Yes	\$\$ donated	Yes	\$\$ donated
Raffles	No	0	No	\$ -	No	\$ -
Auction Bidder	Yes	\$\$ paid for item over value of item received	Yes	\$\$ paid for item over value of item received	No	\$ -
Auction Donor of Auctioned Item	Yes	Lesser of tax basis or value	Yes	Lesser of tax basis or value	No	\$ -
Out of Pocket	Yes	\$\$ paid for item	Yes	\$\$ paid for item	No	\$ -
Ticket Sales Collected by Branch	Yes	\$\$ paid for item over value received	Yes	\$\$ paid for item over value received	No	\$ -