



H. U. LEE MEMORIAL FOUNDATION FUNDRAISING GUIDELINES AND AGREEMENT

Thank you for your interest and enthusiasm in conducting a project to benefit the H.U. Lee Memorial Foundation! Your efforts help us “Make today’s dreams tomorrow’s possibilities” by helping students continue their education.

The H.U. Lee Memorial Foundation is a non-profit organization established in 1992 by the American Taekwondo Association in order to perpetuate and honor the memory of its founder, Eternal Grand Master H.U. Lee, and his vision of making children’s dreams possible. Its purpose is to allocate scholarships to recipients for post secondary education; thereby providing education and leadership development opportunities to students whom exemplify qualities of perseverance, dedication, and the courage to overcome great odds.

The H.U. Lee Memorial Foundation strives to assure that the legacy of Eternal Grand Master H.U. Lee’s philanthropic commitment will be carried forth in the personal and academic lives of these young people as they assume leadership roles throughout society.

The H.U. Lee Memorial Foundation developed the following guidelines to assist you with your project and to ensure that the Foundation is adhering to all appropriate regulations and laws. We appreciate your assistance!

- **Before You Start:** The H.U. Lee Foundation requests that you carefully consider your fundraising efforts. During the planning of any event ask these questions:
 1. Is it ethical?
 2. Is it offensive to any group?
 3. What is the financial risk/outcome?
 4. Do I have unanswered questions or any doubt? (If so, call the Foundation)
- **Expense Planning:** When holding a fundraiser where expenses are incurred, you should ask the following questions before moving forward:
 1. How will expenses be paid?
 2. Where will funds for these expenses come from?
 3. Is the revenue worth the effort of volunteer time?



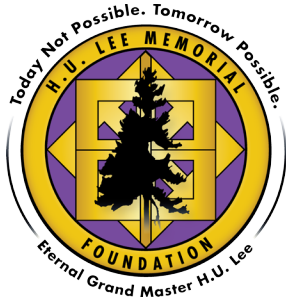
- **Responsibility for Expenses:** Any expenses incurred during a fundraiser are the sole responsibility of the individuals contracting for the goods and services.
- **Taking Expenses Out of Events:** The sponsoring person or group of the fundraising event must consider any expenses incurred in production of the event as a donation. If the group wishes to take expenses out of the proceeds of the event, checks MAY NOT be made payable to the H.U. Lee Foundation and will not be tax deductible. Cash donations may not be used to cover expenses. We suggest that if an individual or group wishes to hold a fundraiser that will have expenses, they develop a plan to secure sponsors for the event. These sponsors would then make their donations directly to the vendor providing the services/goods. These donations would not be tax deductible; however, the group could provide benefits such as promotion, recognition and publicity to sponsors.
- **Distribution of Fundraiser Income:** If your fundraiser is conducted and promoted in support of the H.U. Lee Foundation, all proceeds must go to the Foundation. The organizing group or any individuals involved with the event may take no fees, commissions or salary.
- **Proper Handling of "H.U. Lee Foundation" Checks:** All checks made payable to the H.U. Lee Foundation and forwarded to the Foundation within 30 days for proper deposit and receipting.
- **Opening Special Bank Accounts:** No bank accounts may be opened under the H.U. Lee Foundation, ATA, WTTU or STF names.
- **Use of Logo:** If the H.U. Lee Foundation name and/or logo are used on any promotional materials (print or broadcast), please contact the Foundation staff for approval of the use of the logo. Appropriate wording for any promotion is as follows: "A portion of the proceeds from (event name) will benefit the H.U. Lee Foundation." Neither the Foundation nor ATA name nor logo may be used in any way that may appear as a trademark or endorsement of any product(s).
- **Acknowledgment Letters for Donated Items:** The H.U. Lee Foundation will gladly provide acknowledgment letters for items donated to any event. You are responsible for forwarding the donor's name, address, phone number, and the description of the gift to the Foundation within two weeks of your project. The acknowledgment letter will state the description, not the value, of the donated item.
- **Small Games of Chance/Raffles:** Because laws vary from state to state, you should contact the attorney general's office in your state and comply with any applicable laws regarding games of chance/raffles. The same process should also be followed for online auctions. We ask that you help us respect state and local laws when planning fundraisers. For any prize (cash and non-cash) that is valued at \$600 or more, the H.U. Lee Foundation is required by the IRS to issue a W-2G form. If you plan to hold a small game of chance/raffle with a prize fitting these criteria, you must



notify Foundation staff at least 3 months in advance of your project for appropriate handling.

- **Sales Tax-Exemption:** Individuals and groups are not permitted to use the H.U. Lee Foundation's Federal Employer Identification number when directly purchasing materials or supplies for their fundraisers from suppliers/vendors. Both state and federal tax laws specify that groups raising funds independently to later provide financial support to the Foundation are prohibited from claiming exemption from state and any other applicable taxes on such purchases.
- **Insurance Liability:** The H.U. Lee Foundation cannot be responsible for insurance coverage liability or liquor licensing for any outside sponsored event due to the fact that the Foundation does not have control of nor is present for the activities at such an event. This will be the responsibility of the individual or group hosting the event. We suggest that groups conducting fundraisers requiring insurance coverage ask a local insurance agent/office to donate the coverage.
- **Political Guests:** The H.U. Lee Foundation is a non-profit organization that cannot support or oppose political candidates or parties. You can invite current legislators to attend your fundraising event; however, you should emphasize to the legislator in writing that the Foundation is a non-profit, charitable organization that may not engage in political activity and request that they refrain from doing any campaigning at the event. Violation of this prohibition can result in revocation of the Foundation's non-profit, tax-exempt status. Giving a specific candidate complimentary passes to an event that others must pay to attend is also prohibited.
- **Conflicts of Interest:** The H.U. Lee Foundation reserves the right to request you not approach a particular donor, business or organization for the purpose of underwriting or contributing to your project due to potential conflicts of interest that may arise among other development initiatives and your plans.





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The H.U. Lee Memorial Foundation greatly appreciates the hard work and effort put into raising dollars for our mission. We appreciate your understanding that adherence to all local, state and federal laws as well as protecting the name and reputation of the Foundation are necessary to ensuring that important work continues.

I acknowledge that I have reviewed and understand this information about outside sponsored events benefiting the H.U. Lee Memorial Foundation.

Printed Name: _____

Signature: _____

Date Signed: _____ Phone Number: _____

Email Address: _____

Date of Event: _____ Location: _____

Name/Description of Fundraising Event: _____

Will the H.U. Lee Memorial Foundation be the sole beneficiary of the event? Yes No

If not, how will the funds be distributed? _____

*Please complete and return this form to the
H.U. Lee Foundation so we can better serve you!*

hulf@ataonline.com

Thank you!

