

# Qualified Sponsorship or Advertising: You Make the Call

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## Why Do We Care

- Athletics
- Arts
- Soft drinks
- Rec sports
- Conferences
- Events
- Websites
- Insurance
- Banking
- Credit cards
- Emails
- Newsletters
- Publications
- Podcasts
- Social Media (Facebook, Instagram...)



# Overview

- Qualified Sponsorship
- Advertising
- What's the Difference?
- Examples



## Background information

- Mobile Cotton Bowl  
(TAM 9147007)
- TAM 9231001
- IRS Announcement 92-15
- Federal Communication Rules



Department of the Treasury  
**Internal Revenue Service**

# The Law

IRC 513(i) – Treatment of Certain Sponsorship Payments

26 CFR 1.513-4 Certain Sponsorship Not Unrelated Trade or Business

QSP is a Safe Harbor

QSP = \$ - substantial return benefits

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## Gift Counting

Under the counting guidelines of the Council for the Advancement and Support of Education qualified sponsorship payments count as charitable contributions

GIFT COUNTING



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