

Qualified Sponsorship or Advertising: You Make the Call

Joseph R. Irvine, The Ohio State University - Columbus, OH

Kyle R. ZumBerge, The University of Texas - Austin, TX

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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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