

# 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



COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION®



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