

Merchandise  
Sheet # 3

Your journey to the Police Unity Tour in May has many facets, one of which is raising funds to ensure the continued support of the National Law Enforcement Officers Memorial and the Law Enforcement Museum. As a non-profit, we benefit from many advantages afforded charities. It is important to keep the charity 501-c-3 designation. To that end, this series of sheets is designed to help you successfully navigate your donation collections and fundraising activities. If you have questions, you are encouraged to contact the treasurer at [Treasurer@policeunitytourviii.org](mailto:Treasurer@policeunitytourviii.org) or 813-363-4519.

**\*\*Any item with PUT or NLEOMF logo and or slogan *MUST be approved in advance by submission to the BOD to avoid copyright issues.* It is important for all of us to respect these bylaws.\*\***

- Fundraising/Special Event Merchandise falls into two categories:
  - 1) Anything purchased AND 2) Anything donated
- Purchased merchandise (any cost or part of the proceeds are used to pay for or production of the merchandise) used as part of a fundraising event (goody bags, auction items, supplies, prizes) must be reported as “cost” on your fundraising event spreadsheet.
  - Purchased merchandise is deductible less the cost of the merchandise
- Donated merchandise (no cost), items, weekends at a vacation property, skydiving experience, etc) supply the donor with a donation receipt for the fair market value and record it on the spread sheet
  - Donated merchandise auctioned is %100 deductible
- Merchandise offered for “sale”
  - Donated merchandise (no cost to member or team) 100% of sale value is a tax deduction for the buyer
  - Purchased merchandise (any cost or part of the proceeds are used to pay for or production of the merchandise) sold must be reported as “cost” on your sales spreadsheet.
  - Purchased merchandise is deductible less the cost of the merchandise
- A word or two about “selling” or running a “store front” operation
  - Sales require very stringent record keeping, cost of material, production, shipping and handling, copies of receipts given to “customers” rather than “donors”. There is a very safe and legal way to avoid these requirements, don’t sell anything. If someone donates money to you and you give them a “gift” advertising the PUT, they have purchased nothing. If they ask for a suggested donation, tell them!
- Reporting Merchandise Sale
  - Use a computer or handwritten spreadsheet.
  - Record all purchases or services paid to ready your merchandise
    - ie. T-shirts, screen printing, coins, donuts, shipping
  - Record all donated merchandise,
    - ie. Donor, fair market value and donor contact info
  - Buy duplicate receipt books , one for you one for customer
  - Forward a copy of your spreadsheet, receipts and funds collected to the Chapter
  - Handle cash as outlined in the Donations Sheet
- The original bills for purchased merchandise and receipts for sales must be submitted along with the spreadsheets as mentioned above. Net proceeds (all monies raised less expenses and costs) from fundraising or sales ***must*** be forwarded to the Chapter. No “expense” money beyond paying for the merchandise may be retained for individual or team.

- Thanks for all your hard work raising funds and preparing to “Ride For Those Who Died”. There are additional sheets specifically on fundraising and raffles. Please consult those as you go about your fundraising!