Recognized entities within the University community organized for civic, fraternal, veteran or charitable purposes which have established Section 501 “Tax Exempt” status under the provisions of United States Internal Revenue Service (IRS) codes are eligible to host fundraising events involving the sale of food under relaxed regulatory oversight provided that:

1. the food is prepared exclusively by members of the organization and
2. the sale of which is for the benefit of the hosting organization and
3. the organization conducts no more than 15 individual fundraiser events per calendar year.

To qualify, a student organization must be formally recognized by the IUPUI campus, must have an established a 501 tax exempt status with the IRS and possess documentation from the IRS confirming tax exempt status. (Belief that the organization qualifies for tax exempt classification without formally establishing such status does not satisfy this requirement).

Charitable groups are required to provide documentation from the IRS to the IUPUI Office of Environmental Health & Safety upon request confirming tax exempt status under current IRS codes.

Any qualifying group interested in hosting a fundraiser involving the sale of food is to contact the Office of Environmental Health and Safety at least 21 (twenty one) days prior to the scheduled event for additional guidance (274-2005 or http://ehs.iupui.edu/ehs/request.asp).

The Director of Campus & Community Life or his/her designee in consultation with appropriate recognized student organizations shall designate 14 specific dates throughout the calendar year (7 per semester) at which time approved fundraising activities may be prescheduled. An additional date may be made available on a first-come, first-served basis as decided by the Fundraiser Advisory Committee. Fundraiser dates pre-established for the Spring semester on which no fundraiser event is held may, at the discretion of the Fundraiser Advisory Committee, be carried over to following academic session or semester provided that no more than 15 days of fundraising events are conducted during a calendar year.

The Director of Campus & Community Life or their designee shall prepare and maintain a calendar of campus student-sponsored fundraising events. The calendar will be made available on-line or distributed to interested campus parties or departments including but not limited to the IUPUI Department of Environmental Health and Safety the Administrator of Food Contract Services and the Director of Purchasing.

In order to plan an Event Open to the Public that involves the sale of food as part of a Fundraiser that is in compliance with this policy, food service arrangements must be made by the organizer in the following manner:
• Submit a Special Events Application available at the following link: http://www.iupui.edu/outreach/planning/oems/ at least 14 (fourteen) days prior to the event.

• Food service at Fundraiser events must be in strict compliance with the regulations of the Indiana State Department of Health and the Marion County Health Department and in accordance with Appendix A of this policy. Event organizers must acknowledge their commitment to abide by the provisions of Appendix A by submitting a signed copy of the Appendix to EHS at least 48-hours prior to the scheduled event. An electronic version of Appendix A available for electronic signature is available at the following website: http://ehs.iupui.edu/ehs/. It is the responsibility of the event organizer to ensure that copies of Appendix A are distributed to event participants prior to the event and to solicit their commitment to abide by the provisions thereof.

• The service of home-prepared food is prohibited at events unless covered by this policy.
501 TAX-EXEMPT ORGANIZATION FUNDRAISER EVENTS INVOLVING THE SALE OF FOOD

GUIDELINES FOR THE SERVICE OF FOOD ITEMS

FOOD SOURCES:

- Only fresh food items from an approved commercial source such as a grocery store may be used in the preparation of food items to be served at the event. The use of home-canned food products (including peppers, salsa and tomatoes) is strictly prohibited. The resale of food items prepared at a licensed food service establishment (e.g. pizza) is acceptable.

FOOD HANDLING:

- Wash hands thoroughly with soap and water before food preparation begins.
- Ensure that no children or animals are in the kitchen area while preparing or handling food items.
- Ensure that all utensils and equipment used in the preparation or serving of food items have been adequately washed and sanitized prior to use.
- Baked goods are to be thoroughly cooked. The presence of raw dough in the finished product will be considered an unacceptable food item.
- Foods must be protected with a covering to prevent contamination during transportation.
- Food products must be shielded or covered to protect from consumer contamination. All baked items must be either covered in plastic wrap or enclosed in zip-lock baggie, and must be labeled with the name of the individual donating the item.

FOOD SERVICE:

- Food is to be served by means of tongs, spoons, spatulas or gloves. Bare-hand contact with ready-to-eat foods is prohibited.
- Eating, drinking and smoking by event volunteers during food service is prohibited.
Volunteers must wash hands at frequent intervals while serving food and immediately following activities such as eating, drinking, smoking or the use of restroom facilities. Handwashing stations will be provided on-site by the event organizers and are also available in nearby campus building restrooms. The use of hand sanitizer is not an acceptable substitute for handwashing.

Volunteers serving food items must wear a hat, hairnet, visor or scarf.

**WATER/BEVERAGE HANDLING:**

- Potable (drinkable) water must be provided from an approved source.
- Ice used to chill food and packaged drinks can not be used for consumption.

Please refrain from participating in the Fundraiser event if you or any of your family members have experienced gastrointestinal flu-like symptoms including nausea, vomiting or diarrhea within 48 hours prior to the event or if diagnosed with any of the following illnesses: Salmonellosis, Shigellosis, Shigella toxin-producing Escherichia coli, Hepatitis A, or Norovirus.

By applying to be a participant in this approved Fundraiser event, food contributors and food handlers agree to abide by the provisions of these guidelines.

Signed this ______ day of ________________

_________________________________________ Event Organizer

signature

_________________________________________

printed or typed name
IRS CRITERIA REQUIRED FOR A SMALL PUBLIC CHARITIES
(LESS THAN $5000.00 ANNUAL GROSS RECEIPTS)
TO QUALIFY AS A TAX EXEMPT ENTITY:

(For EHS Reference)

Per the ISDH reference documentation of May 18, 2008:

• “Very small IRS 501(c)(3) public charities (less than $5,000 average annual gross receipts) are not required to apply for 501(c)(3) status in order to be exempt”.

Public charities generating less than $5000.00 per year are exempt from filing a Form 1023 (Application for Recognition of Exemption Under Section 501 (c)(3) of the Internal Revenue Code) formally establishing the group as a 501(c)(3) tax exempt entity. However, these small public charities, including any student group wishing to claim this status, still have a legal responsibility to:

• Be formally organized as a corporation, trust, or unincorporated association complete with organizing documents such as articles of incorporation, articles of organization, articles of association or other formal documentation such as a constitution which includes the signatures of current officers of the group.
• Have an IRS tax identification number regardless of whether the organization is exempted.
• Must be operated to further one or more exempted purposes stated in its organizing documents.
• Annually report income to the IRS regardless of whether that income is zero.