



There are several rules and guidelines for 3rd Party Events which **must be followed in order to comply with IRS regulations.**

A 3rd Party Event is an event, activity or promotion that:

- ✦ Benefits your Affiliate
- ✦ Is conducted or promoted by an individual or organization unrelated to your Affiliate
- ✦ Is separate from the Affiliate, Affiliate activities and Affiliate resources
- ✦

Examples: Product or Store Promotion, Sporting Event, Entertainment Event

**The 3rd Party should be primarily responsible for ALL aspects of the Event including:**

- ✦ **Organizing**
- ✦ **Operations/logistics**
- ✦ **Promotion/Publicity/Advertising**
- ✦ **Legal liability and insurance**
- ✦ **Financial liability**

**The Affiliate may passively promote the event by:**

1. Including the event on your calendar of upcoming events that will benefit the Affiliate
2. Acknowledge the event, but cannot promote or solicit participation
3. Link your website to the home page of the 3rd Party's website:  
Use of a hyperlink to a 3rd Party website is allowable  
Komen website links should be passive, a mere acknowledgement
4. Providing resources for a breast health table at the event (and staffing the table)
5. Serving as a guest speaker, emcee the event
6. Providing a representative at the event for a check presentation
7. Providing volunteers to help at the event, subject to certain limitations listed below
8. Accepting and acknowledging individual donations made directly to the Affiliate (donation checks written directly to the Affiliate which are separate from event fees)

**The Affiliate cannot actively promote the event by:**

1. Mailing invitations to Affiliate's constituents
2. Allowing 3rd Party to use Affiliate mailing lists
3. Soliciting sponsorships or donations for the event
4. Endorsing the event, organizers or product
5. Allowing the 3rd Party to use its tax ID number (EIN) to avoid sales tax on purchased items
6. Paying the event expenses
7. Reimbursing the 3rd Party for event expenses
8. Providing insurance for the event
9. Opening a bank account for the event or allow a 3rd Party to open a bank account in the Affiliate's name
10. Allowing event fees or sponsorships to be paid directly to Komen.
11. Allowing any other activity that implies payments are tax-deductible to the participant
12. Issuing acknowledgement letters to anyone other than the 3rd Party
  - a. Unless the donation is made directly to the Affiliate and is separate from the event participation fee
  - b. The Affiliate cannot acknowledge event fees or sponsorships, since these are paid directly to the 3rd Party
13. Providing volunteers to:
  - a. Serve on event organizing/planning committees
  - b. Serve in a leadership role at the event
  - c. Have decision making authority at the event or over event operator
  - d. Sell tickets, accept admission fees or otherwise handle event proceeds