Corporate Donations Guide

If you are interested in soliciting donations, it is important to be informed about what types of projects and organizations the potential donor funds, and whether they have specific application forms and guidelines. Be sure to visit the company website before submitting a request as their funding priorities may change; contact the company if you have any questions to see if your project is eligible and to increase your chances of making a strong application. Keep in mind that some companies may prefer to donate to a specific project rather than a pool of funds to be regranted.

Some companies may prefer to make tax-deductible donations to 501(c)3 organizations. While LCCs are not 501(c)3 organizations, they are municipal organizations and monies donated are considered charitable contributions that are tax-deductible. Monetary and in-kind contributions to a local cultural council are considered donations to a political subdivision of the Commonwealth of Massachusetts exclusively for public purposes as defined in Section 170(c) of the Internal Revenue Code of the United States. Below are the relevant statute and regulations regarding LCCs as fundraisers:

**Massachusetts General Law Chapter 10 Section 58:**
“…local and regional cultural councils may accept grants, contributions, gifts, bequests, devises, and other donations from all sources…”

**Code of Massachusetts Regulations 962 CMR 2.00:**
“Local or regional councils are encouraged to leverage funds from sources other than the state, including private contributions, local government allocations, program revenues and interest from the local account. To enhance the opportunity for the donors of such funds to qualify their gift as deductible for federal income, gifts and estate tax purposes, funds received by gift to a local cultural council are considered to be donated to a political subdivision of the Commonwealth exclusively for public purposes as defined in Section 170(c) of the Internal Revenue Code of the United States.”

**Section 170(c) of the Internal Revenue Code**
The term “charitable contribution” means a contribution or gift to or for the use of any of the following organizations: “A state or United States possession (or political subdivision thereof), or the United States or the District of Columbia, if made exclusively for public purposes.”

For more information, you may refer to our guidelines and regulations, or go to the following link on the IRS website: [http://www.irs.gov/charities/charitable/article/0,,id=134331,00.html](http://www.irs.gov/charities/charitable/article/0,,id=134331,00.html).

If a donor would like a letter regarding the status of your local cultural council, your municipality can request a letter from the IRS. Send the donor a copy of the IRS letter and a statement from the town verifying that your LCC is a municipal entity.
**Monetary and In-Kind Donations**

Below are some companies that have community donation programs. Keep in mind that these are just a few suggestions; there may be many other companies in your community that you could approach, especially if you have personal or professional connections with local businesses.

**Target**
http://sites.target.com/site/en/corporate/page.jsp;jsessionid=0N3VDSS50GFPLARAA5X5Y?contentId=PRD03-003407

According to their website, Target is interested in funding programs that make the arts accessible to school children. They provide grants to fund arts programs that bring the arts to schools or make it affordable for youth and families to participate in cultural experiences. Each store also has limited funds for Target GiftCard donations locally. For further details, view the Target website or contact the Store Team Leader at your local Target store.

**Staples**
http://www.staples.com/sbd/content/about/soul/localgiving.html

According to the Staples Corporation, Staples only makes monetary donations to 501(c)3 organizations, however some local store managers grant in-kind donations for municipal organizations’ administrative needs. Contact your local store manager to ask about eligibility and product availability.

**Walmart**
http://walmartstores.com/CommunityGiving/

According to their website, Wal-Mart supports issues and causes that are important to customers and associates in their own neighborhoods. The corporation relies on branch associates to know which organizations are the most critical to their hometowns, who in turn determine how Wal-Mart Foundation dollars will be spent. For further details, view the Wal-Mart website or contact the manager at your local Wal-Mart store.

**Ben & Jerry’s**
http://benandjerrys.com/foundation/guidelines.html

According to their website, the Ben & Jerry's Foundation offers competitive grants to not-for-profit, grassroots organizations throughout the United States which facilitate progressive social change by addressing the underlying conditions of societal and environmental problems. For more information, go to their website.
**Food Donations**

Although you cannot use your state allocation to purchase refreshments, you can accept donations of food and beverages. Councils can approach local restaurants and markets to ask for food donations for your grant reception, community festival or fundraising event. Be sure to find out what types of events are eligible (i.e., some companies do not donate to fundraising events).

**Trader Joe’s**

According to their website, Trader Joe’s handles all requests for donations and involvement in community events in their stores. Each store has its own Donations Coordinator who arranges all donations at your neighborhood Trader Joe’s. For further details, view the Trader Joe’s website or contact the manager at your local store.

**Panera**
[http://www.panerabread.com/about/community/](http://www.panerabread.com/about/community/)

According to their website, Panera values community citizenship and regularly makes in-kind donations to local community events such as silent auctions, runs and walks, trivia nights and raffles. For further details, view the Panera website or contact the manager at your local Panera.

**Polar Beverages**
[http://www.polarbev.com/community_policy.html](http://www.polarbev.com/community_policy.html)

According to their website, sponsorships and donations are made through product donations only. Non-profit organizations soliciting Polar Beverages must send all requests in writing, listing the nature of the requested product donations. For further details, see their website.

**Whole Foods**

According to their website, individual stores donate food, labor or money to organizations including women's shelters, community/civic efforts, and educational and environmental causes. For further details, view the Whole Foods website or contact the Marketing Director at your local Whole Foods Market.

**Shaw’s**

According to their website, Shaw’s supports major initiatives as well as in-kind donations to special events. Determined by each local store, neighborhood projects are those that have a direct local effect. For more information, view the Shaw’s website or contact the Store Manager at your local Shaw’s.
Stop & Shop
http://www.stopandshop.com/about/community.htm

According to their website, the Stop & Shop Supermarket Company partners with the communities in which they operate to provide support for thousands of local organizations throughout the region. For further details, view the Stop & Shop website or contact the manager at your local Stop & Shop.

Dunkin’ Donuts
https://www.dunkindonuts.com/aboutus/contact/DonationRequest.aspx

According to their website, Dunkin' Brands Inc., (Dunkin’ Donuts, Baskin Robbins, Togos), contributes to numerous organizations both nationally and locally. For sponsorship or a donation for a community event or fundraiser, view the Dunkin’ Donuts website or contact the manager at your local Dunkin’ Donuts.