

Iowa Public Radio Donor Broadcast Recognition Guidelines

Philanthropic support for Iowa Public Radio is essential for a thriving public radio network. Iowa Public Radio relies on the generosity of individuals for nearly 60% of our annual operating budget. For many, a charitable or philanthropic donation, where the donor receives no tangible benefit in exchange for their gift, can be tax deductible.

IPR is honored to recognize public radio donors for their generosity with various types of recognition. For larger gifts, we work with donors on an individual basis on how best to give, if any, recognition for their generosity. Public recognition opportunities highlight to a broader audience that support from individuals, foundations, and corporations is vital for advancing the work and mission of IPR and may inspire others to make gifts of their own.

Broadcast Recognition

Donors who make gifts of \$25,000 or more in support of Iowa Public Radio will be given the option to be recognized on-air in accordance with FCC and IRS regulations. A sample recognition schedule could include on-air messages across IPR programming up to 5 times per week for 12 months after the gift is made.

Sample recognition script:

Operating support for Iowa Public Radio comes from Michael and Jane Smithson, whose annual gift is supporting the programming and reporting heard on the air each day. Learn more about supporting Iowa Public Radio at IowaPublicRadio.org

Other Forms of Recognition

Donors who make gifts of \$25,000 or more in support of Iowa Public Radio will be given the option to be recognized on the IPR website, on the side rail. This may include a note of gratitude to Michael and Jane Smithson for their support of IPR or a specific fund along with a photo.

The difference between donor recognition and underwriting

When agreed upon with a donor, we are able to give donors broadcast recognition for their gift. This differs from businesses and organizations who underwrite with IPR.

The IRS considers underwriting to be a tangible benefit which can impact a gift's tax advantage. The purchase of an underwriting contract doesn't usually have the same tax benefit as an outright gift. Businesses and organizations become underwriters and pay money to the station in order to reach their listeners with a marketing message about the underwriter's business, products, events, and or services.

One is a two-way transaction (underwriting) and the other is a one-way charitable or philanthropic gift or donation. Underwriting is usually taken by the business owner as a business expense. But because the underwriter receives a benefit from underwriting the business owner usually cannot take a 100% deduction.