Donating Equipment to Wisconsin Hoofers

The Wisconsin Hoofers welcome and appreciate the donation of equipment and funds needed by the six Hoofer clubs and five competitive teams. These donations frequently include equipment such as sailboats, motorboats, kayaks, camping equipment, riding tack, horses, shop equipment, and much more.

Benefits of Donating to the Wisconsin Hoofers Organization

* Find a good home for valuable equipment
* Possible tax benefits, as allowed by law, for donating to an educational institution (please consult your tax advisor for details)
* Help Hoofer members benefit from your equipment in a specific outdoor activity and contribute to the University of Wisconsin – Madison’s oldest and largest student organization!

Documents included in this packet:

1. Donation process steps
2. Donation letter of intent EXAMPLE
3. Donation letter of intent
4. UW-Madison tax exempt documents

Important information to know before considering to donate:

* Consult with your accountant or tax advisor to discuss specific donation benefits to you
* Hoofers appreciates the consideration of an in-kind donation, however not all equipment will be accepted for various reasons
* Get a qualified appraiser to determine donation value of equipment if it is over $5,000 in value and/or you plan to claim tax benefits
* It is the responsibility of the donor to obtain a qualified appraisal to determine the Fair Market Value of a donation – we are not permitted to establish the value of gifts received.

For Further Information

Contact Wisconsin Hoofers at 608.262.1630 or email Joe Webb, Outdoor Recreation Director, at [jcwebb@wisc.edu](mailto:jcwebb@wisc.edu) with any unanswered questions.

Wisconsin Hoofers Donation Steps

1. DONOR contacts or notifies the Hoofer club president, equipment chair, fleet captain, or donations chair with regard to in-kind donation
2. HOOFER LEADER will evaluate the offer and send this packet to the DONOR
3. DONOR will send the donation letter of intent to the HOOFER LEADER along with copies of any relevant information\* to review
4. HOOFER LEADER will evaluate donation via: consulting with executive board for donation approval; arranging to inspect the equipment in person or if unable, finding a proxy or appraiser to inspect the equipment; choosing to accept or reject the offer
5. HOOFER LEADER will notify DONOR of acceptance or rejection; if rejected, DONOR will be notified immediately by HOOFER LEADER
6. If accepted, HOOFER LEADER will work with DONOR to arrange pick-up, drop-off, and transfer of all necessary documents
7. HOOFER LEADER will submit copies of all related documents, including donation letter of intent and meeting minutes including the approval of acceptance (if necessary – varies by club), to the OUTDOOR RECREATION DIRECTOR
8. HOOFER LEADER will process any additional paperwork/steps for inventory or registration purposes, including transferring any titles, entering equipment into Club Manager software, storage location and/or fees, and working with club leadership to properly educate members on using donated equipment
9. OUTDOOR RECREATION DIRECTOR will officially enter equipment into inventory and process official acceptance letter to the DONOR in addition to any additional formal processing documentation needed by the DONOR

*Donor’s Name*

*Donor’s Address*

*Date*

Wisconsin Hoofers

800 Langdon St.

Madison, WI 53706

To Whom It May Concern:

I wish to donate the following equipment to the Wisconsin Hoofers:

Detailed description of each piece of equipment, including:

* serial number and model year if known
* estimated value of the donation
* repair/service history of equipment

This gift is made unconditionally and Hoofers is free to use, sell, or otherwise dispose of this equipment in any way at its direction that would be in the best interest of Hoofers. This equipment is free from any liens, storage fees, or other related fees and charges.  I understand that if Hoofers sells or exchanges this equipment within three years after the date of receipt, Hoofers will file Form 8282, Donee Information Return, with the IRS and send the donor a copy of that form.

Sincerely,

*Donor’s Name*

Wisconsin Hoofers

800 Langdon St.

Madison, WI 53706

To Whom It May Concern:

I wish to donate the following equipment to the Wisconsin Hoofers:

This gift is made unconditionally and Hoofers is free to use, sell, or otherwise dispose of this equipment in any way at its direction that would be in the best interest of Hoofers. This equipment is free from any liens, storage fees, or other related fees and charges.  I understand that if Hoofers sells or exchanges this equipment within three years after the date of receipt, Hoofers will file Form 8282, Donee Information Return, with the IRS and send the donor a copy of that form.

Sincerely,



**The attached pages include the following:**

1. **IRS Approved Substitute W-9**

Provide this IRS Approved Substitute W-9 to any University of Wisconsin vendor upon request.

1. **Wisconsin Sales and Use Tax Certificate of Exempt Status (CES)**

Provide this Wisconsin Sales and Use Tax Certificate of Exempt Status (CES) to any University of Wisconsin vendor upon request.

1. **Wisconsin Department of Revenue From S-211 (Wisconsin Sales and Use Tax Exemption Certificate)**

The S-211 forms attached in this document can be signed by any current University of Wisconsin employee since it only provides general public information about the University of Wisconsin.

**September 17, 2018**

**To Whom It May Concern:**

In response to your recent inquiry, this letter is the Internal Revenue Service (IRS) approved ***SUBSTITUTE W-9*** for the University of Wisconsin System. The University of Wisconsin System, a body corporate and an agency of the State of Wisconsin established under [Chapter 36, Wisconsin Statutes](http://docs.legis.wisconsin.gov/statutes/statutes/36), which has the State Treasurer as its treasurer, as an agency of the State of Wisconsin, is exempt from payment of:

1. Wisconsin sales or use tax on its purchases under [s.77.54 (9a) (a)](http://docs.legis.wisconsin.gov/statutes/statutes/77/III/54/9a/a), Wisconsin Statutes. Wisconsin Department of Revenue Tax Exempt ES 40706.
2. Personal property tax on property owned, including beneficial ownership under lease/purchase agreements, under [s.70.11 (1)](http://docs.legis.wisconsin.gov/statutes/statutes/70/11), Wisconsin Statutes.
3. Federal tax imposed under [Ch. 32, I.R.C.](https://www.law.cornell.edu/uscode/text/26/32) Registration No. 39-73-1021-K was issued to the State of Wisconsin by the Internal Revenue Service. This number is on file with the District Director, U.S. Treasury Department, Internal Revenue Service, Milwaukee, Wisconsin.

The Board of Regents of the University of Wisconsin System (and thus the UW-Madison) has never applied for or received 501(c)(3) status, so we do not possess an IRS determination letter.  Our tax exemption derives from the constitutional doctrine of intergovernmental tax immunity, or [section 115 of the IRC](https://www.law.cornell.edu/uscode/text/26/115) .

**University of Wisconsin System ID Numbers**

(ID Numbers below are registered under the name of “University of Wisconsin System”)

* University of Wisconsin System - Non Payroll EIN: 39-1805963
* University of Wisconsin System - Payroll EIN: 39-6006492
* University of Wisconsin System Wisconsin Seller’s Permit #: 456-1020421203-03

The University of Wisconsin System information and identification numbers referenced in the preceding sections of this letter (above) are valid for all UW Four Year Campuses and UW Colleges.

**DUNS Numbers**

Unlike the information and identification numbers referenced in the preceding part of this letter, a separate DUNS number is assigned to UW System and each UW campus/college/department that requires or requests it. All sub account numbers refer to the Parent account and state “Also Trades as University of Wisconsin System.”  By using the Parent account number it reflects all the University of Wisconsin information in one account number. For DUNS numbers for other campuses/colleges/departments please contact the main accounting office for the appropriate campus/college/department.

The parent DUNS numbers for the University of Wisconsin System is 041188822.

The University of Wisconsin-Madison also has the DUNS number 626535538 under the legal name University of Wisconsin System doing business as (DBA) University of Wisconsin –Madison. The University of Wisconsin-Madison DUNS number 626535538 is registered in the System for Award Management ([SAM](https://www.sam.gov/portal/SAM/##11)) database (formerly known as U.S. Federal Central Contractor Registration (CCR))

**Sincerely,**

**José A. Carus, Jr.**

**José A. Carus, Jr.**

Tax Compliance Manager

University of Wisconsin-Madison • 21 North Park Street, Room 5352 • Madison, WI 53715-1218

(608) 262-0582 • (Fax) (608) 262-9681 • [jose.carus@wisc.edu](mailto:jose.carus@wisc.edu)





