



## Raffles

A **Raffle** is a lottery in which a prize is won by a random drawing of the name or number of one or more persons purchasing chances. When coordinating a raffle, remember the following:

1. All student organizations acting under the auspices of UNCW must claim tax-exempt status if planning to hold a raffle. In order to gain this status, each organization must write a letter to the **North Carolina Department of Revenue** requesting tax-exempt status. A sample letter is provided on the back/next page of this form. Additional copies are available in the Campus Activities & Involvement Center (CAIC).
2. Student organizations are **NOT** authorized to hold a raffle unless they have received a letter from the state indicating their tax-exempt status. A response from the state may take up to 6-8 weeks however, once a student organization receives their tax-exempt status, it is good for the life of the organization. A copy of this letter **must** be kept on file in the Campus Activities & Involvement Center in the student organization's folder.
3. The student organization sponsoring a raffle must contact the Reservations Office to begin an **Event Registration Form** 10 days prior to the event. (The Reservations staff will assist the organization in completing the Event Registration Form and will send it on the CAIC staff for approval.)
4. The maximum cash prize for a raffle is \$50,000. There is a \$50,000 limit on the value of merchandise that may be offered.
5. No alcoholic beverages may be raffled.
6. A student organization may sponsor only two raffles per calendar year. The total cash prizes offered or paid by any organization or association may not exceed fifty thousand (\$50,000) dollars in any calendar year.
7. No person may be compensated for conducting a raffle.
8. No less than ninety percent (90%) of the net proceeds of a raffle shall be used by the nonprofit organization or association for charitable, religious, educational, civic, or other nonprofit purposes. (Meaning only 10% of the proceeds can go toward other items such as raffle expenses.)

This information is in accordance with NC General Statute 14-309.15. Questions may be directed to the Campus Activities & Involvement Center in the Fisher Student Center room 2029, by phone at 962-3553, or via email at [activities@uncw.edu](mailto:activities@uncw.edu).

## Sample Raffle Form Letter

Date

Organization President  
c/o Campus Activities & Involvement Center  
Full Organization Name  
Fisher Student Center, Room 2029  
601 S. College Road  
Wilmington, NC 28403-5922

North Carolina Department of Revenue  
Tax Payer Assistance Division  
Corporate Income and Franchise Tax  
Post Office Box 25000  
Raleigh, NC 27640

Phone: 919-754-2019 ext. 10094      FAX 919-715-6086

To Whom It May Concern:

On behalf of our organization, I am asking that you recognize **(full organization name)** as a tax-exempt organization pursuant to G.S. 105-130.11 (a). Our organization has been an officially registered organization of the University of North Carolina Wilmington since **(date)**. Our organization **[does/does not]** currently have an EIN or FID number (Employee Identification Number or Federal Identification Number) **[which we have noted here: insert # if applicable]**. Any questions concerning this status may be directed to the University of North Carolina Wilmington's Campus Activities & Involvement Center at 910-962-3553.

Attached are the current constitution and by-laws of our organization for your perusal. I hope you find these helpful in your decision.

Thank you for your attention and I look forward to hearing from you.

Sincerely,

**(President's name)**  
Organization President

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### Raffle Notes:

1. Allow 6-8 weeks for processing.  
We suggest using organization letterhead for all formal correspondence
2. The Campus Activities & Involvement Center needs a copy of the letter you receive from the Department or Revenue before approving a raffle.
3. Consult the Code of Student Life for current solicitation and raffle guidelines.
4. Contact the Campus Activities & Involvement Center if you have any questions.