

SCI – Auction Program Rules & Regulations

SCI is a Section 501(c)(4), non-profit membership organization. Our members are conservationists who hunt. Our mission is conservation of wildlife, education of the public, and advocacy for hunting and hunter's rights. SCI appreciates the support of its donors and members in helping to further its programs and goals. Auction revenue funds a great portion of SCI's operating budget. The majority of the dollars raised goes to support SCI's conservation and education programs and for protection of the hunter. The term “auction” refers to silent auction, live auction and raffle.

Items donated to SCI and amounts paid to SCI as part of the auction do not qualify as charitable deductions. SCI is not a qualified charitable organization. No portion of any SCI auction purchase is eligible for a tax deduction unless it is an auction item (not a raffle item) sold for the benefit of SCI Foundation, which is a qualified charitable organization. If an auction item (not a raffle item) is sold for the benefit of the SCI Foundation, the purchaser may be eligible for a charitable deduction for only that portion of the payment that is over the item's fair market (or retail) value (except for raffle ticket purchase, which are not eligible for a charitable deduction in all cases). All auction items are donated to SCI (not SCI Foundation) by SCI exhibitors unless otherwise noted. If an auction item is dedicated to benefit SCI Foundation, it will be noted in the description. Refer to IRS Publication 1391, Deductibility of Payments Made to Charities Conducting Fund Raising Events and consult your tax advisor for information about charitable deductions.

These Auction Program Rules and Regulations apply to auctions and raffles conducted for the benefit of SCI and SCI Foundation and the term “SCI” shall include “SCI Foundation” in all instances where the auction or raffle is conducted for the benefit of SCI Foundation.