

April 30, 2018

Dear Wildcats Fans,

Thank you for your impactful support of Northwestern student-athletes through contributions to the Wildcat Fund. Your generosity allows our nearly 500 student-athletes to succeed academically, socially, and athletically.

Late last year, Congress enacted the Tax Cuts and Jobs Act, which includes provisions that can affect charitable contributions. **The new law repealed the deduction for charitable gifts made for the right to purchase seating at college or university athletic events.** Below is important information to note:

- We have set up a new account under the umbrella of the Wildcat Fund called 'Seating - Athletics,' which is linked to the Wildcat Excellence Fund and provides all the same opportunities as a Wildcat Excellence Fund gift, minus the tax deduction.
- **Any gift tied to the right to purchase tickets must be** allocated to the Seating - Athletics account.
- If necessary, the University will assign the minimum portion of your gift to the Seating - Athletics account if the gift is tied to your season ticket location.
- **The changes in tax legislation affect only the portion of a gift that provides a donor with the right to purchase tickets. Gifts associated with parking and the accrual of Purple Points are not impacted by this change and are still eligible for a tax deduction.**
- If a supporter makes a gift that exceeds their priority seating contribution, the above-and-beyond portion will remain tax deductible.
- All donors still have the option of waiving their access to benefits in advance to ensure 100 percent deductibility.

Please note that non-deductible contributions to the Wildcat Fund are still vitally important to the success of Northwestern Athletics. With the smallest budget in the Big Ten, we rely on the generosity of our tremendous fans to close the gap and provide our programs with the funding they need to be successful.

As always, we advise you to consult with your own tax advisors to determine how the new law might impact your particular situation.

Thank you again for your outstanding support of Northwestern student-athletes. Please feel free to contact me if you have any questions. Together we are helping the 'Cats reach a better destination.

Have a great day and Go 'Cats!

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