Tickets & Invitations Flowchart

Source of Ticket/Invitation: Event Host

Ticketed event

- **General Rule** → Face value of ticket
- **Give speech or serve on a panel** → Admission & food are not a gift or income
- **Ceremonial Role** → Admission not a gift, but is reportable on Form 802; food, beverages, etc. are gifts

Charitable or Political Fundraiser

- **Event Hosted by 501(c)(3) Non-Profit Organization** → No reportable value for first two tickets → Additional tickets
- **Event Hosted by Non-Profit Organization (other than a 501(c)(3) organization)** → Nondeductible portion of admission; if no deductible amount, pro rata cost of catering and feature entertainment ← Additional tickets
- **Event Hosted by Campaign Committee** → No reportable value for first two tickets → Additional tickets

Invitation-only event

- **Give speech or serve on a panel** → Typically not a gift; may be reportable as income
  - **Ceremonial Role** → Pro rata cost of any meal received
- **General Rule** → Pro rata cost of food, catering, entertainment, etc.

Source of Ticket/Invitation: <u>Not</u> the Event Host

Ticketed event
- Face value of ticket

Charitable or Political Fundraiser
- Nondeductible portion of admission; if no deductible amount, pro rata cost of catering and feature entertainment

Invitation-only event
- Pro rata cost of catering & feature entertainment

If the drop-in rule applies:
- Cost of tangible items received, other than food and beverages

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