# CHANDLER EDUCATION FOUNDATION BENEFIT RAFFLE RULES 2022 / 2023

The grand prize is the winner's choice of either \$27,000 off the MSRP of a new 2023 Toyota vehicle or a \$20,000 cash prize payable via company check (minus the 25% mandatory federal tax withholding). By purchasing a ticket to the 2023 Winner's Choice Car or Cash Raffle, the purchaser agrees to comply with the following terms:

- 1. The winner will be determined by a random drawing on March 2nd, 2023. The winner must allow at least three business days after the drawing for the prize to be released to allow the details of the raffle to be finalized. The drawing will be live streamed on Facebook, and a recording of the drawing will be posted on the CEF raffle webpage within the business day.
- 2. The purchase price of one raffle ticket is \$20.00. If an entrant would like to pay by credit card at a school function or other location, they may scan the QR code on the physical ticket being purchased and the online order number should be written on the ticket stub. Tickets may also be purchased online at the website listed below or the purchaser may contact the Foundation office at (480) 224-3030 for assistance. If a check or credit card is dishonored by the bank, the raffle ticket will be declared invalid unless full payment is made prior to the drawing. Attempts will be made to reach the purchaser as quickly as possible by telephone, mail, or email.
- 3. Raffle tickets may be purchased via the internet through the Chandler Education Foundation (CEF) website at <u>www.ChandlerEdFoundation.org</u>. A link is also available at <u>www.CEF-Raffle.com</u>. The purchaser will automatically receive a confirmation of the raffle ticket purchase. If a confirmation is not received, the purchase was not received by the CEF office. Upon receipt of the raffle ticket purchase, a CEF staff member will fill out the purchaser's name, address, and phone number on the raffle ticket stub. The stub will be placed in the bin with all other "sold" raffle tickets and the remainder of the ticket will be sent to the ticket purchaser.
- Completed raffle tickets are delivered to and must be in the possession of a Chandler Education Foundation representative prior to the drawing on March 2<sup>nd</sup>, 2023, to be eligible for the Chandler Education Foundation Winner's Choice Car or Cash Raffle.
- 5. Purchasers of raffle tickets must be 21 years of age or older.
- 6. Chandler Education Foundation Board members and CEF office personnel are ineligible to purchase a raffle ticket.
- 7. Based on the Foundation's relationship as the Chandler Unified School Districts non-profit supporter, and for the purpose of all raffles associated with the Chandler Education Foundation, a bona fide member of the organization includes the following stakeholders of the Chandler Unified School District: District Administration and Staff, District Supported Boosters, PTA's, PTO's and Boosters, and District Sponsored Clubs and Organizations. Chandler Education Foundation's bona fide members representing these Chandler Unified School District groups may participate in the raffle as long as they receive no direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.
- 8. Name of the winner will be available to the media and all raffle participants, displayed on the CEF website (<u>www.ChandlerEdFoundation.org</u>) and at the Foundation office located at 1851 E. Queen Creek Road, Gilbert, Arizona 85297. Purchase of a raffle ticket constitutes permission for CEF to use the winner's name, address and/or likeness, in perpetuity, for purposes of advertising the raffle or future raffles without further consent or compensation, unless prohibited by law.

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- 9. Online Raffle tickets will be available for sale until 5 pm on 02.02.23. All physical tickets sold off-site must be returned to the Foundation office by the seller no later than 10 am on raffle day. Any raffle ticket stub and money turned in after this time will be returned to the buyer.
- 10. The winner will be determined by a random drawing on March 2, 2023.
- 11. The winner will assume responsibility for all federal, state and local taxes, title, registration, and transportation fees before taking possession of the vehicle. CHANDLER EDUCATION FOUNDATION SPECIFICALLY DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE REGARDING ANY 2021 TOYOTA VEHICLE. If the cash option is selected, winner will assume responsibility for all federal, state, and local taxes.
- 12. If at least 1,000 Raffle tickets are not sold, by March 1<sup>st</sup>, 2023, CEF may convert the monies collected to a 50/50 raffle with the winning ticket being drawn on March 2<sup>nd</sup>, 2023. Please refer to Rule # 23 regarding Taxes and IRS Rules.
- 13. Only **ONE** name should be stated on the raffle ticket. In the event a winning entry has more than one name listed on the ticket, CEF will physically award the prize to the first name listed on the entry. For tax purposes, the prize can be split among all prize winners. Neither CEF, its Board of Directors, staff or their legal counsel are responsible for resolving disputes which may arise from any conflict between or amongst joint ticket holders or purchasers. The Social Security number of the winner must be provided.
- 14. The decision of CEF shall be final on all matters concerning the raffle.
- 15. Void where prohibited by law.
- 16. The purchase of the 2023 Toyota vehicle will be through Big Two Toyota, 1250 S. Gilbert Road, Chandler, 85286. If the winner chooses a vehicle with an MSRP less than \$27,000, no cash refund will be offered by CEF.
- 17. For this raffle it is understood and agreed that Arizona laws apply.
- 18. Please note that the IRS has taken the position that amounts paid for chances to participate in a raffle do not qualify as a tax-deductible charitable contribution.
- 19. The winner is required to claim the vehicle or cash within three (3) months of the final draw date.

### 20. Waiver / Limitations of Liability

Raffle ticket purchasers, by participating (and winners, by accepting a prize) release the Chandler Education Foundation and Chandler Education Foundation Board of Directors, Chandler Unified School District and their respective parent companies, affiliates, partners, subsidiaries, agents, representatives, sponsors, service agencies and independent contractors, and each of their respective directors, officers, partners, employees and agents, including advertising and promotion agencies, from any and all liability with respect to participation in the promotion, possession, use and distribution of the prize awarded.

#### 21. Internet Sales

By entering CEF's 2023 Winner's Choice Car or Cash Raffle, participants confirm that they are at least twenty-one (21) years of age, are present in Arizona at the time of ticket purchase as well as the award of the prize and final transaction of the car or cash, and have read, understand, and agree to abide by these rules and procedures.

#### 22. Taxes and IRS Rules

All winners shall be responsible for any and all federal, state, and local income or excise taxes, fees, assessments and like charges associated with the prizes. The winner shall be

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responsible for all state or local license, title and registration fees associated with the vehicle. Raffle winnings are taxable income and must be reported as such on income tax returns. Prizes valued at \$600.00 or greater will not be distributed until CEF has received from the winner a complete and executed IRS Form 5754 and any other documentation as may be required by the Foundation. At the time of this printing, federal law requires that the corresponding federal income tax withholding for prizes valued at \$5,000.00 or greater must be collected from the winner upon prize distribution. Thus, prizes valued at \$5,000.00 or greater will be distributed only after the amount equal to 25% of the value of the car or cash or appropriate amount as mandated by the I.R.S has been collected. Federal and state tax withholding laws are subject to change without notice. The withholding laws in effect at the time prizes are distributed will be followed.

- 23. **The "Early Bird" Drawing:** All tickets purchased prior to February 3, 2023, will be entered into the "Early Bird" drawing held on February 3, 2023. Early Bird prize winners remain eligible for the final drawing and the ticket will be returned to the tumbler immediately following recording. Early Bird prizes will be listed on the CEF website at www.ChandlerEdFoundation.org. Winners of Early Bird prizes bear the responsibility of claiming their prize in person at the CEF offices located at 1851 E. Queen Creek Road, Gilbert, AZ 85297 no later than March 5, 2023. Receipt of Early Bird prizes is the responsibility of the winner(s), not CEF. CEF cannot mail Early Bird prizes to winners.
- 24. Raffle ticket purchasers and winners release the Chandler Education Foundation and Chandler Education Foundation Board of Directors, Chandler Unified School District and their respective parent companies, affiliates, partners, subsidiaries, agents, representatives, sponsors, service agencies and independent contractors, and each of their respective directors, officers, partners, employees and agents, including advertising and promotion agencies, from any and all liability with respect to the necessity to change the date, time or venue of the grand prize drawing due to extenuating circumstances.