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FAIR MARKET VALUE WORKSHEET

TICKET PRICE _____

- Value of the Meal¹ _____

- Value of Entertainment _____

- Value of Favors/Giveaways _____

- Value of any Activities (i.e., Tee fees, etc.)..... _____

- Value of Speaker _____

FAIR MARKET VALUE OF TICKET PRICE..... _____

¹The value of a meal is the price that the attendee would pay to purchase a comparable meal, regardless of what the meal cost to the program/event organizers might be.

This standard applies to **all** values (i.e., if a speaker normally gets paid for speaking, what would an individual expect to pay to hear the speaker?). The resulting value must be included in calculating the Fair Market Value.

For additional information, please see the section on Special Fund Raising Events in the REVENUES THAT ARE NOT CONTRIBUTIONS portion of the USM Foundation Policy and Procedure Manual.