

## 2019 Hurricane Club Benefits Listing Golden Canes Society

Effective January 1, 2018 the Tax Cuts and Jobs Act of 2017 replaced the provision of the IRC, which permitted a partial tax deduction for donations associated with the right to purchase athletic seating tickets with a new provision possibly intended to deny a deduction for such donations. See IRC Section 170(I). Your donation entitles you to membership in a giving society with an exclusive group of benefits, including tickets, but not the right to purchase tickets.

The amount of the charitable gift is the donation amount less the value of benefits received. A detailed list of the benefits associated with this donation and a good faith estimate of the fair market value of those benefits will be provided to you by the Hurricane Club. Please consult with your tax advisor regarding the tax deductible portion of your donation.

| 2019 Benefits   | <u>Life Member</u>                              | <u>Champions</u>                                 | <u>Golden Canes</u>                              |
|---|---|--|--|
|   | Endowed Scholarship                             | \$55,000 +                                       | \$15,000 - \$49,999                              |
| Golden Cane Game Day Hospitality<br>(\$90/game x 4 passes x 6 games)  | \$2,160   | \$2,160  | \$2,160  |
| Golden Cane Trip for two (\$1,100<br>per person)  | \$2,200   | \$2,200  | \$2,200  |
| Hurricane Club Lounge at Men's<br>Basketball (if applicable)<br>Football Season Benefits - (If<br>Applicable)   | \$26.00<br>X (# of access issued)<br>X 16 Games | \$26.00<br>X (# of tickets access)<br>X 16 Games | \$26.00<br>X (# of tickets access)<br>X 16 Games |
| Complimentary seating for Golden<br>Canes and above who select to have<br>seating in Golden Cane Club<br>Sections (145-147) or individual<br>suite seats. | \$417/seat                                      | \$417/seat                                       | \$417/seat                                       |
| Complimentary Black Parking Pass  | \$300/pass                                      | \$300/pass                                       | \$300/pass                                       |