

# SSM 2020 Winter Raffle Rules\*

- The Winter Raffle drawing and Special Raffle drawings will be conducted Live on Facebook on Friday, December 18, 2020 starting at 5:30 p.m.
- If NOT all 500 Winter Raffle tickets are sold –
  - 1st Prize will equal 30% of the cash proceeds of sold raffle tickets
  - 2nd Prize will equal 10% of the cash proceeds of sold raffle tickets
  - 3rd Prize will equal 4% of the cash proceeds of sold raffle tickets
- Each Winter Raffle ticket will cost \$50.00. More than one person may share in the raffle ticket purchase. The prize will be distributed to the name or names as they appear on the ticket stub.
- Ticket prices for each Special Raffle item are listed in the order form alongside the item description. Tickets for Special Raffle items will not be limited.
- Must be a U.S. resident and 18 years of age or older to participate.
- All tickets must be received by the drawing date to be eligible for the drawings. Online ticket sales will end at midnight Monday December 14. If printed ticket order form is received after December 14, a copy of the purchased ticket stub(s) will be sent through email to purchaser or ticket stub(s) can be picked up in church office..
- Winning tickets will be selected by random drawing and all participants have an equal opportunity to win.
- All sales of raffle tickets are final and there will be no refunds.
- Prize(s) will not be awarded, and will be forfeited, if the ticket was issued in exchange for a check returned for “insufficient funds” or for a credit card charge deemed “declined,” “invalid” or “stolen.”
- Winners will be notified by telephone, email and/or mail.
- Winners are responsible for paying all applicable taxes on the winnings. Winners agree to pay any applicable federal income tax withholding to St. Stephen Martyr prior to release of the cash prize. St. Stephen Martyr will file a form W-2G with the IRS to report the value of the prize won and the taxes paid in by the winner.
- The winner will also receive a copy of this form. It is the sole responsibility of the winner in a multiple party entry to allocate any prize among the participants in that entry. IRS Form 5754 must be completed if the winnings are being shared by two or more persons. The information provided on Form 5754 will enable St. Stephen Martyr (the payer) to prepare a Form W-2G for each individual listed on Form 5754. St. Stephen Martyr will remit the taxes collected to the IRS.
- The IRS has adopted the position that the raffle ticket price is not deductible as a charitable donation for federal income tax purposes.
- Proceeds of the raffle are for the benefit of St. Stephen Martyr School, a 501(c) (3) non-profit organization registered with the Secretary of State of Kentucky (Kentucky charitable gaming license #0192).