

DCCPTA Committee - Use of Sponsor Website Links Report

November 9, 2016

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The DCCPTA appointed a committee to clarify the question “Can local PTA/PTSA’s use electronic links back to a sponsor’s website without IRS violations”? The committee found that there are many opinions and interpretations of the law. The committee recommends that local PTA/PTAS’s follow the recommendations from National PTA.

Question to National PTA:

When recognizing PTA sponsors, and not contributing to Unrelated Business Income (UBI) limits, is the unit permitted to; 1. Print the URL of the sponsor’s website, 2. Print the sponsor’s URL with an active link back to their website. Does using the URL or ULR link make it an advertisement?

Answer:

I would advise you to consult with an attorney who specializes in UBIT to be absolutely certain.

That said, National PTA typically suggests that including a hyperlink back to the sponsor’s website is fine, provided that the link does not go directly to a transactional page. Usually this means that the linked page is not a purchasing page. If it is the home page, an informational page, or an educational page, that linked page should be fine. If the linked page is truly a sales page, some attorneys may interpret that as UBIT-qualifying because there is a sales inducement.

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Oct. 21, 2016

The committee has compiled additional research that provides support, more details, and expresses conflicting views. [Click Here](#) to view the document.