

September 14, 2021

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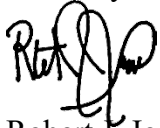
Dear Colleagues,

I write to ask you to serve on the Post-Season Planning Committee to coordinate activities surrounding our athletic teams' participation in post-season competition.

The Committee will be convened throughout the year as warranted by possible post-season opportunities. You will be contacted by chair Mike DeLorenzo when needed. Enclosed with this letter is a copy of the "Procedures for Participation of Athletic Teams in Post-Season Events" to be used by the Committee.

Thank you for serving on this Committee so that we may present as fine an image as possible to post-season representatives, our alumni, donors and other constituents.

Sincerely,



Robert J. Jones
Chancellor

Enclosure

c: J. Dillavou
T. Killeen
D. Young

UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN
PROCEDURES FOR PARTICIPATION OF ATHLETIC TEAMS IN POST-SEASON EVENTS
September 2021

A. Planning Committee for Post-Season Athletic Events

PURPOSE: Each year the Chancellor will appoint a Planning Committee for post-season athletic events (e.g., football bowl games or NCAA tournament in basketball). The purpose of this committee is to coordinate activities emanating from participation in post-season athletic events.

CHARGE: The planning committee will meet on a regular basis to review NCAA, Big Ten, and Bowl or NCAA Tournament procedures, to be informed of post-season possibilities, and to develop initial planning or assigned responsibilities.

PRINCIPLES:(1) First and foremost, all decisions regarding the Bowl or NCAA Tournament by the planning committee shall ensure that the team and coaching staff's needs are considered as first priority; (2) The committee shall implement a ticket distribution system that rewards "loyalty", both to DIA constituents and campus/university constituents; (3) The committee is charged with mobilizing the Illinois Family through communication channels to ensure a large contingent of fans to support the team; (4) The committee, working with our Bowl and NCAA Tournament planner, shall organize and manage a travel plan that serves the needs of all constituents; (5) The committee shall coordinate the process among all stakeholder units to create and manage special events tied to the game to meet team timelines, advancement objectives and fan expectations; (6) The committee shall address UIUC student needs i.e. tickets, travel, hotel and special events.

MEETINGS: If circumstances require, meetings will be initiated after the sixth football game of the season to assess the possibility of post-season play and to schedule future meetings. During the basketball season, the committee will meet prior to the Big Ten Tournament to discuss plans and possibilities. It is understood that meetings will be arranged on short notice and members are asked to make every effort to attend.

PROCESS and SCHEDULE:

- a. The Post Season Planning Committee meets early to assess potential Bowl and NCAA Tournament possibilities and to modify and/or review the guidelines.
- b. A selected travel agency will participate as member of the Post Season Planning Committee.
- c. The final process is initiated with the invitation from a Bowl or NCAA Tournament to the Chancellor who will then consult with Director of DIA and others as appropriate to respond. Unless there are more attractive invitations expected, we should normally accept.
- d. Information is gathered about events, available seating, and site accommodations for a meeting of the Post Season Planning committee to discuss how best to proceed.
- e. An advance team shall visit the Bowl site, the DIA and Chancellor's Office shall decide the make-up of each advance party per Bowl invitation.
- f. The Chancellor's Office, the Alumni Association and DIA shall work with the selected travel agency to determine the tours to be offered. DIA shall approve the content of the tours to protect the interests of their student/athletes.

- g. Bowl and NCAA Tournament tour packages shall be marketed through the Alumni Association established process; however, the tours shall be labeled “ILLINOIS TOURS” and not “Alumni Tours”.
- h. All ticket distribution and policies shall be managed by DIA/Chancellor’s Office.
- i. Names of guests become part of the University’s public records and are therefore subject to public disclosure.
- j. In accordance with University policy, we are not able to accommodate any minor children in premium seating. NCAA regulations also prohibit students from ninth grade through community college and enrolled student-athletes from sitting in premium seating areas.

MEMBERSHIP:

The Planning Committee will be composed of:

- a. Director of Athletics and/or designee(s).
- b. Alumni Association President & CEO and/or designee(s).
- c. Chancellor’s designee(s).
- d. Director of Special Events.
- e. Vice Chancellor for Student Affairs or designee who shall serve as emergency dean.
- f. Faculty Representatives to the Big Ten Conference.
- g. President of Student Government.
- h. Associate Chancellor for Public Affairs or designee(s).
- i. President’s designee(s).
- j. Comptroller’s representative to the Athletic Board.
- k. Representatives from selected travel agency.

The Chancellor will name the Chairperson from the membership as listed above.

B. Consideration of Bids to Bowls and/or NCAA Tournament

As soon as the Athletic Director has an indication that a University of Illinois team is in contention to be invited to a post-season competition, the Director will inform the Chancellor who will inform the President. The Director will consult with the Chancellor before accepting a bid. The Chancellor will inform the Athletic Board of the possibility and seek advice on any academic policy considerations (e.g., absences during finals week). Once a firm bid has been received and, if the Chancellor concurs in the acceptance, the Chancellor will notify the President and accept the invitation.

C. Advance Party

Upon acceptance of a bowl or tournament invitation, the DIA and Chancellor’s Office shall decide the make-up of each advance party to visit the site of the event for planning purposes. The Advance Party will be governed by any applicable policies of the Big Ten Conference or the NCAA.

- 1. On-site arrangements will be reviewed for the following purposes: Official Party, Donor Hosting Event, Band, Alumni Association tours, Student Party, Team Party and the Division of Intercollegiate Athletics Staff Family Party.

2. Where required by Big Ten rules, the Athletic Director will submit to the Big Ten Conference a detailed budget of projected bowl or tournament expenses. The Director “shall present lists of the names of the persons he intends to include in the Official Party, the Team Party and the Athletic Department Staff Family Party.” (These groups are defined under Conference rules.)

D. Composition of Parties

Composition of Official, Team, Athletic Department, and Band Parties will be determined by the rules of the Big Ten Conference and NCAA. Budgetary or event limitations may require that any of the approved parties could be reduced in size. Recommendations for limitation of the parties shall be approved by the Planning Committee.

Team Members: The number of players for the team will be determined by the regulations of the Big Ten Conference, NCAA and/or tournament rules, as well as by budgetary consideration. If there are additional team members (who are not participating as members of the bowl or tournament team) to be sent to the game, they will leave with the Official Tour. Arrangements for additional team members’ travel must conform to Big Ten and NCAA regulations.

Band: Travel of band or pep band members will be limited to the number specified in Bowl or NCAA Tournament policies and by the availability of funding to cover costs and (for games prior to December 25) by the ability of the offices of the Vice Chancellors for Academic Affairs and for Student Affairs to arrange for absences from classes or examinations. Every effort should be made to assure that there is adequate representation of the band at Bowl or NCAA Tournament games.

The Director of University Bands, or designee, will be responsible for submitting a detailed budget request for the trip to the Director of Athletics. The Director of Athletics and the Planning Committee shall make a recommendation on band attendance and the budget to support the trip.

Official Party:

Memberships are outlined here for the following occasions:

- a. The football team accepts an invitation to play in a bowl
- b. The basketball team is invited to play in the NCAA tournament
- c. Any other varsity team is involved in the finals for a national title

The maximum size and membership of an official party is specified by the Big Ten Conference. For non- January Bowls the following institutional guidelines will be used.

(1) Governor	1
(2) Board of Trustees*	12
(3) President	1
(4) Chancellor	1
(5) Athletic Board*	<u>16</u>
TOTAL	31

Note: The University may substitute others (Vice Presidents, Vice Chancellors, General Officers and Chancellor’s Cabinet Members) for any of the above designated persons, provided the number of persons shall not exceed the total number originally calculated.

*Travel expenses for only the Chair of the Board of Trustees and the Chair of the Athletic Board are typically covered by Bowl funds. Other Board members may be invited at the discretion of the unit executive, with expenses being the responsibility of the inviting office or the individual.

The campus will follow the Big Ten policy for the Rose Bowl and other January bowls.

(1)	Governor	1
(2)	Chair BOT	1
(3)	President	1
(4)	Chancellor	1
(5)	Athletic Board Chair	1
(6)	Associate Chancellor responsible for Intercollegiate Athletics Program	1
(7)	Faculty Representative	<u>2</u>
	TOTAL	8

Note: The University may substitute others for any of the designated persons, provided the number of persons shall not exceed the total number originally calculated. The number of events staff to accompany the official party will be determined as circumstances require.

When the basketball teams are invited to play in the NCAA Basketball Tournament, the official party shall consist of:

First/Second Round:	
President	1
Chancellor	1
Regionals	
President	1
Chancellor	1
Final Four	
Board of Trustees (<u>or subset of Board</u> 13 <u>as determined by the President</u>)	
President	1
Chancellor	1
Athletic Board (<u>or subset of Board as</u> 16 <u>determined by the Chancellor</u>)	

When other varsity teams compete in national finals, the official party includes:

Chancellor or Chancellor's designee	1
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Each member of the official party may bring a spouse/domestic partner; however, members may not assign their places to someone else.

Expenses associated with transportation to the Bowl and/or the NCAA Tournament site, hotel room, official events, and meals will be paid for each member of the official party, and his/her spouse/domestic partner

and dependent children, by the Division of Intercollegiate Athletics out of bowl or tournament income.

The President/Chancellor may create a President's/Chancellor's Party; their offices will be responsible for the expenses of persons they have invited.

Working Party: The working party will consist of those members of the Planning Committee who are not covered by existing categories and/or staff who will be required to execute events/arrangements associated with the University's participation in the Bowl or NCAA Tournament. Normally, expenses will be paid by the office they represent. Depending on revenue available, length of stay required at game site and other special circumstances, members of the working party may invite a spouse or domestic partner. Additionally, for games that fall during university holiday periods, those with children may bring their dependent children. If they have no spouse or domestic partner, they may bring a childcare provider for their dependent children. Decisions on whether and how many guests will be allowed will be at the discretion of the Chancellor or President.

E. Travel and Accommodation

The following persons or offices will oversee arranging for the listed travel and hotel accommodations for groups:

1. Director of Athletics: Team and Athletic Department Staff Family Party and Band Party
2. Chair of the Planning Committee: Official Party
3. Planning Committee: all tours (alumni, fans, students, etc.)

Since segmentation is not desired, the Planning Committee will coordinate all the above with the aim of:

1. considering the following factors when choosing hotels:
 - a. proximity to each other
 - b. recommendations of Bowl and/or NCAA Tournament committee
 - c. price
 - d. proximity to game site
2. gaining greatest possible economic advantage in travel and accommodation by consolidation of planning.
3. ensuring that travel and accommodations are in keeping with standards of the University.
4. offering two levels of accommodations where possible.

F. Official Tours

1. The Chancellor's Office, DIA and Alumni Association will be the official sponsor of all University of Illinois group travel, marketed as "ILLINOIS TOURS" to post-season athletic events. A travel company will be selected by the Alumni Association subject to their policies and procedures with the participation of, and consultation from, DIA. Members of the Planning Committee shall be informed of the terms of any proposed agreements with external travel providers prior to execution. Terms of all agreements must conform to NCAA, Big Ten and Bowl requirements and regulations.

2. Allocation of Alumni Tours

- a. Tour packages will be reserved for the following groups:
 - (1) Official Party
 - (2) Division of Intercollegiate Athletics designated staff members and spouses/domestic partners
 - (3) Emergency Dean(s)
 - (4) Working Party
 - (5) President's/Chancellor's Party (Guests invited to attend with travel expenses paid by the Office of the President or Office of the Chancellor.)

- b. The remaining tour packages will be allocated to the following groups:
 - (1) Students
 - (2) Faculty and Staff
 - (3) Alumni
 - (4) I Fund donors
 - (5) Foundation/campus donors

The exact number of tour packages available for each group will be approved by the Planning Committee for Post-Season Athletic Events based upon alternatives developed by the Alumni Association and DIA with external travel providers and in consultation with the Chancellor's Office as soon as possible after an invitation has been accepted. When anticipated demand warrants and where feasible, "ILLINOIS TOURS" shall offer students a separate tour option that will place a higher priority on economy than the official tour. Ticket priorities are defined in Attachment 1. When not specifically designated, any complimentary trips provided by Bowls will be divided between the campus administration and the Division of Intercollegiate Athletics.

G. "ILLINOIS TOUR" Promotion

The overall objective of creating an "ILLINOIS TOUR" is having the greatest possible participation in the post-season event possible. Thus the Alumni Association and DIA together with external travel providers, with approval from the Chancellor's Office, shall initiate as soon as possible after acceptance of a bowl bid, an advertising and direct mail campaign to offer to the respective groups a travel package.

1. To reach students, faculty, and staff, the following methods may be used:
 - a. Advertisements in campus newspapers
 - b. Direct mail to all season ticket holders and scholarship program members
 - c. Posters
 - d. Distribution of materials to residence halls, fraternities, sororities, and student organizations
 - e. Direct mail, e-mail, social media, websites
 - f. Use of other media, e.g., radio and television

2. To reach alumni, donors, and friends:
 - a. Direct mail, e-mail, social media, websites, etc. through use of contact information in the official alumni, donors, and friends' records managed by the Foundation and Alumni Association, subject to its policies and procedures.
 - b. Special effort directed to alumni clubs in geographic region of the game.
3. The Alumni Association and the Division of Intercollegiate Athletics will coordinate their promotion and marketing efforts in order to enhance results.

H. Ticket Priority

1. General Policy. The Planning Committee should ensure that ticket distribution is in accordance with the rules, regulations, and principles of the Big Ten Conference and/or NCAA.
2. Ticket allocation procedures for the NCAA tournament are described in Attachment 1. Allocations of bowl tickets are governed by Bowl, NCAA and Big Ten policies.
3. Persons who receive tickets as part of an all-inclusive official tour shall not have priority for individual ticket purchase and vice-versa.
4. Complimentary Tickets–Special Priorities: The distribution of complimentary tickets shall be in conformity with applicable Big Ten, NCAA and Bowl and/or NCAA Tournament regulations, as well as the DIA Complimentary Ticket Policy (see Appendix A). The Planning Committee shall determine whether to purchase additional tickets for distribution on a complimentary basis to the Official Party. As a general rule, the cost of these tickets shall be paid by the unit requesting the tickets.

I. Ticket Distribution Procedures

1. Unless prohibited by the Big Ten policy established by the Bowl or NCAA Tournament, tickets shall be distributed by mail to faculty, staff, and alumni. Consideration shall be given to a procedure for ticket distribution in person to students on campus or by mail.
2. Official Party and discretionary tickets shall be delivered to the Planning Committee chairperson (or designee) at the time general distribution is begun.

Attachment 1

ALLOCATION OF BASKETBALL TICKETS FOR NCAA TOURNAMENT

Under existing NCAA ticket policy, each participating institution in tournament play will receive the following minimum number of tickets:

First and Second Rounds	350 tickets
Regionals (Note: must purchase 500 minimum)	1250 tickets
Finals	4500 tickets (domed stadiums) 1625 tickets (other stadiums)

If extra tickets are available at the site of the tournament, each participating institution is to share in them equally, if they desire.

Regardless of the quantity of tickets received, they are divided 25% to the student body and 75% to campus/university advancement. Distribution of tickets for campus/university advancement is outlined in the accompanying charts.

It is quite evident, especially when looking at the minimum number of tickets received in the first and second rounds, that it is impossible to provide the number of tickets that all groups want. With this in mind and in all fairness to everyone, great restraint must be used to maximize the available tickets. Individuals who are in more than one of the groups listed above, will still be limited to a maximum of two (2) tickets.

The following is a breakdown of the tickets available for each round in tournament play and the minimum distribution to various groups.

Season ticket holders will not receive any consideration or priorities in purchase for the first and second rounds unless additional tickets can be secured.

FIRST/SECOND ROUNDS (350)	STUDENTS (175)	CAMPUS/UNIVERSITY ADVANCEMENT (175)
Squad	110	-0-
Pep Band	30	-0-
Cheerleaders	12	-0-
Campus Administration	-0-	50
Basketball Coaches	-0-	50
Athletic Administration	-0-	45
Athletic Board	6	30
Season Ticket Holders	-0-	-0-
Season Ticket Holders/Orange Krush	17	-0-
TOTALS:	175	175

REGIONALS (1250)	STUDENTS 25%	CAMPUS/UNIVERSITY ADVANCEMENT – 75%
Squad	110	-0-
Pep Band	30	-0-
Cheerleaders	12	-0-
Campus Administration	-0-	75
Basketball Coaches	-0-	75
Athletic Administration	-0-	75
Athletic Board	6	30
Season Ticket Holders	115	682
Season Ticket Holders/Orange Krush	40	-0-
TOTALS:	313	937

SEMI-FINALS & FINALS (4500) (Domed stadium only)	STUDENTS 25%	CAMPUS/UNIVERSITY ADVANCEMENT – 75%
Squad	110	-0-
Pep Band	30	-0-
Cheerleaders	12	-0-
Campus Administration	-0-	240
Basketball Coaches	-0-	100
Athletic Administration	-0-	220
Athletic Board	6	30
Season Ticket Holders	725	2755
Season Ticket Holders/Orange Krush	236	-0-
TOTALS:	1125	3375

From past experience in post-season basketball tournament play, the Ticket Office will maintain a lottery (one for student season ticket holders, the other for public season ticket holders) insofar as additional tickets become available beyond the 250 minimum. Sales will be limited to two per lottery number.

Attachment 2

GUARANTEED ALLOCATION OF FOOTBALL TICKETS FOR BOWL GAMES

Group	Number of Tickets
President's Office	300
Chancellor's Office	100
VC Institutional Advancement Office	100
Athletic Administration	100
Athletic Board	40

Appendix A.

UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN

DIVISION OF INTERCOLLEGIATE ATHLETICS

COMPLIMENTARY GAME TICKETS

Internal Revenue Service (IRS) tax reporting regulations require the University to report complimentary tickets as taxable income unless used in carrying out bona fide University business. Examples of bona fide University business include:

1. discussing a specific University issue,
2. acknowledging donors for a specific prior contribution,
3. recognizing donors for a particular service to a University program, or
4. cultivating future support for a specific University activity.

DIA will report all complimentary taxable tickets (i.e., tickets from **any** University source) for entry to games/events as taxable income as follows:

Employees – Complimentary season and single game/event tickets provided to an employee for personal use with an aggregate value of \$100 or more per calendar year will be reported as taxable compensation to the employee on Form W-2 subject to tax withholdings.

Non-employees - Complimentary season and single game/event tickets provided to a non-employee with a cumulative value of \$600 or more per calendar year will be reported to the IRS on Form 1099-MISC. Additionally, tickets to any individual with total cumulative value of \$100 or more per calendar year will be submitted to University Payables and added to the value of tickets provided by other University departments to that individual. The University will issue a Form 1099-MISC to individuals receiving complimentary tickets from all University sources with a total cumulative value of \$600 or more per calendar year.

In order to track all of the complimentary tickets and to document the tickets that are used for University business purposes, Coaches are required to request tickets via Illini Guest Tickets located on-line at <https://apps.athletics.illinois.edu/GuestTickets/Account/LogOn?ReturnUrl=%2fGuestTickets%2f> for each DIA event requiring tickets for admission. Other DIA employees providing complimentary tickets to any event (includes DIA events and any other event for which DIA pays the admission price) must complete the enclosed form including the name of the ticket recipient, business purpose (if applicable), and business relationship (if applicable).

Exceptions to Taxation of Tickets Issued Without a Business Purpose:

Unused Tickets - In order to avoid taxes on any unused tickets, it is important that any unused tickets be returned before noon of the game/event day or noon the Friday preceding a weekend game/event in order for these to be returned in time for sale to the public.

No-Additional-Cost Services - The no-additional-cost services exclusion applies to a service provided by an employer to an employee if (1) the employer-provided service does not require the employer to incur any substantial additional costs, including labor expenses and lost revenue, and (2) the service is offered on a nondiscriminatory basis to customers, students, and employees in the ordinary course of the employer's line of business for whom the employee works. An example of a University-provided no-additional-cost service is providing freetickets to athletic department employees for athletic events that are not sold out. This exception applies to complimentary single game tickets for the employee only.

Volunteers - For purposes of this policy, a volunteer is a spouse/domestic partner, dependent, or guest of an employee who, without compensation, provides services for DIA. The volunteer may be providing services helping to promote the DIA or helping in various fundraising activities.

The services may include meeting prospective students, employees, or donors, or conferring with legislators or others of the University community. The meetings may take place at various University functions including alumni gatherings, fundraising events, theatrical performances, or pre- and post-game athletic event receptions.

An individual is considered a "bona fide volunteer" if the total value of the benefits received by the volunteer is substantially less than the total value of the volunteer services provided by the volunteer. Since a volunteer providing services to a tax-exempt organization is allowed ordinary and necessary business deductions under IRC §162, benefits provided by the tax-exempt organization are excluded from the volunteer's gross income.

Volunteers would need to complete the enclosed form to indicate name, date, place, time, effort provided to the University, describe how relates to university efforts. This exception applies only to the game ticket used by the volunteer. The value of additional tickets provided to the volunteer will be subject to the non-employee taxation rules discussed above.

UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN
DIVISION OF INTERCOLLEGIATE ATHLETICS
USE OF COMPLIMENTARY GAME TICKETS

Name: _____ Department: _____

Ticket(s) for (name of event): _____ Date of event: _____

Indicate if you will use a ticket for yourself: YES NO

Please list the names of guests receiving tickets. Also, please provide the business purpose and business relationship for guests who attended the event for official University business purposes.

<u>Name</u>	<u>Business Purpose* (if applicable)</u>	<u>Business Relationship (if applicable)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

* - Provide information related to how your guests' attendance furthered a University business purpose. For guests who are donors or potential donors, provide additional information, such as acknowledgement of a prior contribution, recognition of a particular service, or cultivation of future support for the University's programs (identify the specific program).

PLEASE NOTE: The DIA's business office will determine the taxability of the complimentary tickets. You will be notified if additional information is necessary to further substantiate a bona fide University business purpose.

The value for University-provided complimentary tickets for this event is \$ _____ per ticket.
 Total number of complimentary tickets received for this event _____.

I declare that this information is presented as correct to the best of my knowledge and belief. If this information is deemed by the IRS to be insufficient substantiation, I understand that I will be responsible for any additional substantiation and I might incur additional tax liability.

Name: _____

Signature: _____ Date: _____

PLEASE NOTE: This form must be completed and returned within ten days following the event if complimentary tickets are received.

DIA Use Only	DIA Approval:		Taxable Amount: \$
Banner UIN:	1099/W-2?	Yes No	Nontaxable Amount: \$

UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN

Instructions for Completing the Use of Complimentary Game Tickets Form

Purpose: When complimentary tickets are provided for a University of Illinois event, the University is required by Federal Tax Law and Regulations to maintain this information to substantiate the business purpose of attending the event. Without substantiation of a bona fide business purpose, the value is subject to Internal Revenue Service (IRS) reporting requirements and may be reported as taxable income on IRS W-2 or Form 1099-MISC.

Instructions: This form is required for events where DIA employees receive complimentary tickets. This form must be completed *for each event* and returned to the DIA Business Office within ten (10) business days after the event or the value of all tickets will be reported as taxable income.

Enter the name of the Employee *receiving* the tickets.

Enter the name and date of the event.

Mark the appropriate box to indicate Employee's individual use of a ticket.

List the names of the individuals receiving tickets. The value of the tickets provided to guests for personal use is taxable income to the Employee.

For guests whose attendance is for official University business purposes, include the business purpose, which consists of the business purpose of attendance, benefit derived by the University, and the nature of any business discussion or activity. Also, indicate the business relationship between the guests and the University. Guests should be identified by name, profession, employment, or other designation that supports the purpose for which they were invited.

Include the value of each ticket and the total number of tickets received for this event.

Employee must sign and date the form.

Return completed form within ten (10) business days after the event to the DIA Business Office.