**MEMORIAL DONATIONS**

In accordance with IRS Publication 15-b, donations from authorized UALR Foundation accounts made to organizations in memory of university donors are allowed, whereas memorial donations to an organization for university employees or family members who are not donors to the university will no longer be allowed.

Further, it must be stated on the purpose of expenditure line of the payment authorization form that the person being memorialized is a donor to the university.

IRS Publication 15-B

University of Arkansas at Little Rock Foundation

February 18, 2014