

HARDIN★SIMMONS

U N I V E R S I T Y

APPLICATION FOR CHURCH MATCH SCHOLARSHIP

Church Name _____

Mailing Address _____

City/State/Zip _____ Phone _____

We, the undersigned, acting by the authority of the above named church, request the Hardin-Simmons University Church Match Scholarship for the following students:

(Please indicate the amount expected for each semester, ie: Fall \$200 Spring \$200)

| <u>Full Name</u> | <u>Social Security #</u> | <u>Fall</u> | <u>Spring</u> | <u>Total Amount/yr.</u> |
|------------------|--------------------------|-------------|---------------|-------------------------|
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

We further certify that our scholarship meets each of the following Internal Revenue Service criteria for tax deductible contributions:

1. The gift is not for services rendered.
2. The gift is not from family members.
3. The gift is not designated to a specific student or students.

The HSU Church Match Scholarship is tuition specific, available for fall and spring semesters only, with a maximum of \$500 per semester, and for full-time students only.

Indicate you church's affiliation by indicating Baptist or Non-Baptist.

_____ Baptist Church - \$1 for \$1 Match up to \$500/semester for HSU tuition

_____ Non-Baptist Church - 1/3 Match up to \$500/semester for HSU tuition

Signature _____ Title/Position _____ Date _____

Signature _____ Title/Position _____ Date _____

Signatures of two church officials that are not related to the recipients are required. Appropriate signatures include: Pastor, Deacon Chairman, Scholarship Committee Chairman, Finance Committee Chairman, Church Business Administrator.

Please return completed application to :

Office of Enrollment Services
HSU Box 16050
Abilene, Texas 79698
Attn: Scholarship Coordinator
877-GOHSUTX (325) 670-1206
FAX: (325) 671-2115

HSU CHURCH MATCHING GRANT POLICY

Effective 6-01-92
Revised 9-23-04

HSU matching funds have historically been restricted to funds that are considered tax-deductible gifts when given to local churches. HSU provides matching funds if the gifts meet general IRS guidelines. Internal Revenue Service Codes identify “deductible” gifts. The attorneys at the Baptist Foundation of Texas researched these questions in 1988. IRS does not allow a deduction for money paid by relatives of a student even though that money is given through a church. Deductions are not allowed by acquaintances (i.e. non-relatives) even if the gift is made through a church to a student if the student is identified by the donor. Such gifts are gifts to individuals, not gifts to churches, or other non-profit charitable organizations.

General budgeted scholarships that are “line-items” in the annual church budgets are typically eligible for match. Questions arise in relationship to “designated gifts” and whether or not all students are eligible for consideration of scholarship gifts. We encourage churches to establish printed policy as to the application procedure, eligibility requirements, deadlines if applicable, and organize a Scholarship Committee to administer available funds. HSU asks the church to identify the recipient by full name, social security number, amount of scholarship per year or per semester. Late scholarships often generate overawards and require adjustments to student’s award packages. Early scholarship decisions are encouraged.

IRS “taxable income” guidelines are used to determine “matchable funds” in regard to students working for and/or receiving training from churches. If a scholarship is in any way attached to the fact that the student is an intern, staff member, etc., then the scholarship is subject to both FICA and federal withholding taxes. Scholarships given in relation to “services rendered” are not eligible to HSU’s matching funds. We count on information from the church involved to determine whether or not a scholarship should be matched. The final decision is made in the Office of Enrollment Services. Questions regarding the policy should be addressed to:

Director of Financial Aid
Office of Enrollment Services
Box 16050
Abilene, Texas 79698-6050
www.hsutx.edu