Frequently Asked Questions About The Rams Club

1. What is the Rams Club?
   - The Rams Club is the group of supporters who believe in providing educational and athletic opportunities for Carolina's outstanding student-athletes. Through endowed, annual and capital giving, Rams Club members provide support for student-athlete scholarships, outstanding facilities and team support. Members also enjoy great benefits, including ticket priority, special events and more.

2. Why Should I Join?
   - WE NEED YOU! You can help meet the most pressing need for Carolina Athletics – to continue the scholarship program for our student-athletes. Scholarship costs have doubled in the last 10 years alone, providing a serious challenge to our ability to support scholarship student-athletes in all of our 28 varsity sports.

3. Who Can Join the Rams Club?
   - Anyone can become a member of The Rams Club!

4. I've always heard it's "too expensive" to be a Rams Club member. How can I make a difference?
   - You can become a Rams Club member for just $100 annually (even less for current UNC students and recent grads – see below). The Rams Club prides itself on a broad base of support – and seeks to increase that base by growing from our current membership of 14,000 to 22,000 by 2022.

5. What if I'm still in school or just graduated?
   - The Student Ram program allows current UNC students to join The Rams Club for only $25 per year. Student Rams Club members receive all the benefits and points that a Tar Heel ($100) member receives. This is a great way to start building up Priority Points so that you have a well-established membership upon graduation.

   The Recent Grad program allows recent Carolina graduates (within 5 years of graduation) to join The Rams Club at any level for half of the annual contribution requirement. For example, a Recent Grad member could join at the Big Ram ($1200) level for a contribution of only $600.
6. When is my annual fund gift due each year?
   - The membership year runs on a January 1 to December 31 calendar. You may make your gift at any point during the year and still receive full benefits throughout the year (new members must make an initial gift of $100 or set up scheduled payments to activate), but all memberships must be met by December 31 to remain active.

7. How Can I Make a Gift to the Annual Fund?
   - The Tax Cuts & Jobs Act of 2017 contains changes to Internal Revenue Code section 170(l) which impact gifts that benefit an institution of higher education that directly or indirectly provide rights to purchase seating at home athletic venues. While clear and precise rulings and interpretations of the full impact of the new legislation are not yet available, our tax advisors have advised us that the following appear certain:

     - A gift to The Rams Club that grants you the rights to purchase seats at home athletic contests is most likely no longer considered tax-deductible.
     - Donors who waive their right to purchase tickets based on their gift and the points associated with their gift may be able to deduct their contribution.
     - The revised tax legislation addresses only tickets at home athletic venues. It does not address parking for home games nor rights to purchase seating for away or postseason games.

The above changes in the tax code likely will impact the deductibility of gifts to The Rams Club for membership dues, seat licenses in Kenan Stadium and the Smith Center, as well as some scholarship gifts.

Please note that The Rams Club is not a tax advisor. We encourage you to consult with your own tax advisors to determine how this legislation may impact the deductibility of your gifts in support of Carolina student-athletes.

While the changes in tax law may change the deductibility of your gifts, they do not change the importance of your gifts to Carolina student-athletes. You have an incredible impact on the lives of our Tar Heels and on our ability to recruit, train, and develop the best student-athletes in the country. Thank you for all that you do.
8. How Can I Make a Gift to the Annual Fund?
   - Gifts can be made online, over the phone or by mail. Each active member has a personalized account online that can be accessed to make secure gifts, check account status, update contact information, make a new pledge or access their GoHeels ticket account. New members may also join online.

9. How do I get football or basketball tickets?
   - Rams Club members receive priority over the general public in season and single game ticket assignments, as well as postseason opportunities. Priority is based on the Priority Point System (where you earn points for gifts and years of membership). All members are sent season ticket applications for football annually; football seating assignments are done with the member choosing his or her seats every three years (next selection in 2021). Basketball season tickets are available to Champion, All-American and Coaches Circle level members as well as endowed scholarship donors; individual game tickets are made available to Rams Club members for priority request each fall.