

**Instructions for Completing
Application for Exempt Organizations or Institutions
Sales and Use Tax Exemption**

1. **Organization Name:** Girl Scouts Heart of South Troop _____
FEIN #: 62-0502197
2. **Mailing Address:** Where troop receives mail NOT to GSHS address
3. **Date Established:** Troop registration date, i.e. October 2018
Organization phone number: Phone number of one of the people signing document (*required*)
Email Address: Email of person giving phone number
4. **Location Address:** Address of where troop meets or Leader's address
5. **Organization Contact:** Information of one of the signers, not GSHS.
6. **Type of exempt organization:** 501(c)(3) (if located in Tennessee)
7. **Identify two owners, officers, and/or partners:** Must list at least two adult members who will be making purchases for the troop, with complete information.
8. **Describe the organization's activities at the location address:** Informal Education of Girls
9. One person of those listed in #7 must sign the document before mailing.

Make copies of all documents and keep for your records. Attach copy of Council's IRS tax exempt determination letter and a copy of the council's GSUSA Charter.

Mail application and attachments to:
Tennessee Department of Revenue
Taxpayer Services Division
500 Deaderick Street
Nashville, TN 37242

Walk in:
Tennessee Department of Revenue (Memphis)
3150 Appling Rd.
Memphis, TN 38133
(901) 213-1400
Open Tuesdays & Thursdays 8AM - 4:30PM

Walk in:
TN Department of Revenue (Jackson)
225 Dr Martin L King Jr #340
Jackston, TN 38301
(731) 423-5747
Open Tuesdays & Thursdays 8AM - 4:30PM

Tenn. Code Ann. § 67-6-322 provides a sales and use tax exemption to exempt organizations for the purchase of tangible personal property or services. In order to qualify for exemption, the sale must be made directly to the exempt organization, meaning the purchased item must be paid for with the exempt organization's funds. An individual paying with a personal check or personal debit or credit card may not receive the exemption, even if the individual is a representative or employee of the above named organization and will be reimbursed for the purchase. Further, the exemption does not apply to sales made by exempt organizations.

A Tennessee exempt organization wishing to make tax exempt purchases must obtain the Exempt Organizations or Institutions Sales and Use Tax Certificate of Exemption prior to making purchases without the payment of tax. A new application must be completed for each location. Applicants must complete this form in its entirety and include all requested information. The applicant should mail the completed application to the Department of Revenue. If the application is approved, the taxpayer will be issued the Exempt Organizations or Institutions Sales and Use Tax Certificate of Exemption for the named location.

Taxpayers that receive the exemption certificate must provide their vendors with a copy of the certificate or a fully completed Streamlined Sales Tax Certificate of exemption, which must include the Exempt Organizations or Institutions Exemption Number included on the certificate.

Instructions:

- 1) - 5) Business information.
- 6) Indicate what type of exempt entity the applicant qualifies as.
 - (a) Tenn. Code Ann. § 67-6-322(a) includes churches, temples, synagogues, or mosques; universities (including the Agricultural Foundation for Tennessee Tech, Inc.), colleges, and schools; orphanages; institutions organized for the principal purpose of placing homeless children in foster homes; homes for the aged; hospitals; Girls' and Boys' Clubs; community health councils; volunteer fire departments; organ banks for transplantable tissue; organizations whose primary objective is to promote the spiritual and recreational environment of members of the armed services of the United States (e.g., United Service Organization); historical properties owned by the state and operated by the Historical Commission; nonprofit community blood banks; senior citizen service centers that meet the standards set by the Tennessee Commission on Aging for eligibility to receive state funds; or nonprofit corporations whose primary function involves the annual organization, promotion, and sponsorship of a statewide talent and beauty pageant in which contestants compete for scholarships, awarded by such nonprofit corporation, as well as for the opportunity of being Tennessee's representative and contestant in an annual nationwide talent and beauty pageant with which such nonprofit corporation is affiliated. You must attach a copy of your charter, bylaws, and/or any other documentation evidencing the organization's exempt activity.
 - (b)-(g) See 26 U.S.C. § 501(c) for a description of the qualifying federally exempt entities. You must attach documentation of the federal exemption. An out-of-state 501(c)(3) organization is not required to submit this application. It may present its federal exemption letter to make exempt purchases.
 - (h)-(i) 12 U.S.C. § 1768 prohibits states from taxing federally chartered credit unions, and Tenn. Code Ann. § 45-4-803 prohibits taxation of Tennessee chartered credit unions as long as there is a federal exemption. You must attach a copy of the letter of exemption issued by the National Credit Union Administration or a copy of the Tennessee charter as a credit union.
 - (j) See Tenn. Code Ann. § 67-4-2004 for a definition of a Tennessee historic property preservation or rehabilitation entity. You must attach documentation of direct or indirect ownership by a nonprofit entity and a copy of your charter.
- 7) Identify at least two owners, partners, or officers of the exempt organization with whom the Department may discuss the organization's account. This application must be signed by one of these individuals. You may submit additional owners/partners/officers on a separate sheet attached to this application.
- 8) Provide description of the organization or institution's activities at the location address. You may submit the description of the activities on a separate sheet attached to this application.



TENNESSEE DEPARTMENT OF REVENUE
Application for Exempt Organizations or Institutions
Sales and Use Tax Exemption

RV-F1306901 (12/17)

1. Organization Name Girl Scouts Heart of South Troop FEIN 620502197
2. Mailing Address _____
Street City State ZIP Code
3. Date Established _____ Organization Phone No. _____ Email Address _____
MM/DD/YYYY Required
4. Location Address _____
Street (Cannot use P.O. Box) City County
5. Organization Contact _____
Name Phone Number (Required) Email Address
6. Type of exempt organization. Check all that apply. **You must submit proper documentation with application:**
- a. Organization listed under Tenn. Code Ann. § 67-6-322(a); Entity type: _____
 - b. 501(c)(3) (if located in Tennessee)
 - c. 501(c)(5) – Labor Organization
 - d. 501(c)(8) – Fraternal Benefit Organization *
 - e. 501(c)(13) – Non-for-Profit Cemetery Company
 - f. 501(c)(19) – Veterans Organization
 - g. 501(c)(4) – War-Time Veterans Organization
 - h. Federally Chartered Credit Union
 - i. Tennessee Chartered Credit Union
 - j. Tennessee Historic Property Preservation or Rehabilitation Entity

7. Identify two owners, officers, and/or partners (one of these must sign the affidavit below):
- a. _____
Name Phone Number SSN

Street (Cannot Use P.O. Box) City State ZIP Code
- b. _____
Name Phone Number SSN

Street (Cannot Use P.O. Box) City State ZIP Code

8. Describe the organization's activities at the location address _____
Informal Education of Girls

Affidavit of Applicant

Under penalties of perjury, I declare that to the best of my knowledge this information is true and correct. I understand that any authority given as a result of this application is limited to sales, gifts, or donations of tangible personal property or services made *directly* to the exempt organization and does not extend to sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization and will be reimbursed for the purchase. The use of this authority for purposes other than those authorized by law may result in the assessment of additional taxes, penalties, and interest.

Print Name _____ Title _____
 Signature _____ Date _____

Please mail application and attachments to:
 Tennessee Department of Revenue
 Taxpayer Services Division
 500 Deaderick Street
 Nashville, TN 37242



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248562349
Aug. 13, 2008 LTR 4168C E0
62-0502197 000000 00 000
00015176
BODC: TE

GIRL SCOUTS HEART OF THE SOUTH
PO BOX 240246
MEMPHIS TN 38124-0246460



021699

Employer Identification Number: 62-0502197
Person to Contact: Mr. Crouch
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 04, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1959, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I



GIRL SCOUT COUNCIL CHARTER

Juliette Low, Founder

Issued to:

Girl Scouts Heart of the South

is hereby chartered by Girl Scouts of the United States of America, a corporation chartered by Act of Congress, to operate as a Girl Scout council within the area of jurisdiction agreed upon with Girl Scouts of the United States of America, with the duties, rights, powers, and privileges of a local Girl Scout council as defined by Girl Scouts of the United States of America.

This charter is effective January 1, 2023 for up to 1 Year(s).

This charter is issued subject to all the terms and conditions set forth in the Girl Scout Charter Agreement therefore, which is dated December 14, 2022, and made a part hereof.

In testimony whereof, Girl Scouts of the United States of America has caused this charter to be signed by its officers on the 20th of December in the year 2022.

Girl Scouts of the United States of America

Karen Layng
Chair, National Board of Directors

Sofia Chang
Chief Executive Officer