Troop Sales Tax Exemption
Tennessee Troops may apply for tax exemption by completing a TN Tax Exempt Application. The TN Tax Exempt Application may be found on the GSCSA website.

In Tennessee, all materials and food purchased by a Girl Scout troop/group are exempt from sales tax, if the troop/group has a Tennessee Sales Tax Exemption Certificate and makes purchases with a troop/group check or check card with the troop/group name and number on it. (The name of the council, "Girl Scout Council of the Southern Appalachians" or "GSCSA" must appear on the check or check card for sales tax exemption to be used.) TN Sales tax exemption certificates cannot be used with cash. State guidelines require a check or check card.

Tennessee Sales Tax Exemption packets are available on the council website and/or from each council service center. The packet contains an application, instructions for completing and a copy of the Council Charter, which must accompany each application. Information on two individuals, including social security numbers, are required to apply. After an application is received by the state it takes approximately three weeks to receive your exemption form. Originals should be kept with troop records and copies produced to provide to the council shop and local stores/restaurants to receive tax exemption.

In this packet:
- Girl Scout of the Southern Appalachians Council Charter
- TN State Sales Tax Exemption Application

Troop Sales Tax Exemption Steps:
1. Complete the application included in this packet
2. Submit application with required information and charter to the TN Department of Revenue.
3. Once processed, troops should receive a tax exemption certificate via mail.
4. Make a copy of the certificate and submit to your Girl Scout Shop.
How to complete the Tax Exemption Application:
1. Organization name- Add Troop #
   a. FEIN- 62-0518287
2. Enter Volunteer’s mailing address (best if matches the mailing address on troop bank account)
3. Date Established: Oct 1,2010
   a. Organization Phone # 800-474-1912
   b. Email address- Volunteers email
4. Location Address: Council’s address- 1567 Downtown West Blvd, Knoxville, TN 37919
5. Organization Contact: Jennifer Smith (or troop banking specialist)
   a. Phone number: 800-474-1912
   b. Email: ap@girlscoutcsa.org
6. Type of Exempt organization: 501(c)(3)
7. Personal Information for 2 Troop Volunteer’s (preferably signers on the troop account)
8. Meeting locations for Girl Scout programing and education
9. Must be signed by a troop volunteer

Present the completed application and a copy of our charter to your local Department of Revenue Office:
Knoxville
7175 Strawberry Plains Pkke, Suite 209
Knoxville, TN 37914

Johnson City
204 High Point Drive
Johnson City, TN 37601

Chattanooga
1301 Riverfront Parkway, Suite 203
Chattanooga, TN 37402

Or by mailing the documents to:
Tennessee Department of Revenue Taxpayer and Vehicle Services Division
Andrew Jackson Office Building
500 Deaderick Street
Nashville, TN 37242

Or by faxing the documents to: (615) 741-0682
Please note: if you mail the documents, your application may take up to six weeks to process. Also, at the local offices, the wait time is an average of 20 minutes.)

Once you have received your Tax Exemption Certificate, please send a copy to your local council shop. We must charge sales tax unless a certificate is on file for your troop. Do not write on your original certificate – you may make copies to fill out and give to vendors.
1. Organization Name: Girl Scouts of Southern Appalachian- Troop  FEIN: 62-0518287

2. Mailing Address: 
   Street: ____________________________
   City: ____________________________
   State: ____________________________
   ZIP Code: ________________

3. Date Established: 10/01/2010
   Organization Phone No.: (800) 474-1912
   Email Address: ________________

4. Location Address: 
   1567 Downtown West Blvd
   Street (Cannot use P.O. Box): ____________________________
   City: Knoxville
   County: Knox

5. Organization Contact: 
   Name: Jennifer Smith
   Phone Number: 800-474-1912
   Email Address: ap@girlscoutcsa.org

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: ____________________________
   __________________________________________
   __________________________________________

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
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)-(l) 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.
Girl Scout Council of the Southern Appalachians

Charter issued to:

Girl Scouts of the United States of America

In the year November 16, 2016

In testimony whereof, Girl Scouts of the United States of America has caused this charter to be signed by its officers this November 4, 2016.

This charter is issued subject to all the terms and conditions set forth in the application therefore, which is dated January 1, 2016.

This charter is effective for up to three years.

Girl Scout Council of the Southern Appalachians

This is to certify that

Juliette Low, Founder

GIRL SCOUT COUNCIL CHARTER