

# Financing the Fun

## Chapter Overview

- Learn how to identify signers on a bank account
- Identify steps to opening a troop checking account
- Know when to complete the GSWO Bank Information Form ([gswo.org/bankform](http://gswo.org/bankform)) and end-of-year Financial Report in the VTK.
- Know what financial records to keep as a troop leader
- Know opportunities for troop funding: Product Programs, troop money earning, troop dues, etc.

## Who Should Manage Troop Funds

- **Troop Leaders and Troop Assistants:** Only registered and approved volunteers (unrelated and not in the same household) in these two roles can handle or manage troop funds, and at least one of the volunteers needs to be a troop leader.
- **Girls:** Involve the girls as much as their grade level and skills/abilities allow. After all, it's their money!

Managing troop funds includes: being a signer on the troop checking account, ensuring bank account balances and expenditures align, reconciling account with monthly statements, deciding with the girls how to spend the troop money, helping a troop's participation in the Fall Product Program and/or the Cookie Program, and handling troop money in any way.

Should mismanagement be reported, a troop financial audit may occur and the signers on the account may be held accountable for any lost or stolen funds and overdraft fees. All Girl Scout troops are required to have a troop checking account.

## Opening Your Troop Checking Account

New troops are required to establish the troop checking account within 30 days of your first troop meeting with girls. This will allow troops to be prepared when there is money to deposit from troop dues, product programs, or troop money-earning activities. Girl Scouts of Western Ohio's standard requires all troops to open a checking account. The council's recommended bank for troop accounts is Fifth Third Bank. If you do not have a Fifth Third Bank within a reasonable distance from your troop meeting place, another bank can be used. However, if a troop account is not at Fifth Third, Girl Scouts of Western Ohio cannot provide support for any issues that you may have with your account and automatic deposits/withdrawals from council may take longer.

### Benefits

There are many benefits to banking with Fifth Third. Meet with a banker to discuss which options are best for you. Our partnership allows us to manage financial resources more efficiently and does not require volunteers to have a third signer on the account.

## Troop Checking Account Must be Opened

- Within 30 days of the first troop meeting
- As long as your troop is viable with 2 Girl Scout approved volunteers and the minimum number of girls registered Before any troop money is received, earned, or spent
- Prior to receiving Girl Scout Cookie or Fall Product Program materials

## Who Should Open the Troop Checking Account?

Girl Scout troop checking accounts are required to have at least two approved volunteer signers, one troop leader and another approved volunteer (who are unrelated and not in the same household) on the account.

# Troop Checking Account Information

## What to Bring to the Bank

Signers should coordinate their schedules and all go to the bank together. We suggest scheduling an appointment with the bank. Included in this packet is a checklist of details on how to prepare for and set up your troop checking account.

## All signers must bring

- A copy of their Girl Scouts of Western Ohio welcome email (see sample below)
- One form of identification—such as a Driver's License (or current government-issued ID that includes a photo, signature, document number, and expiration date).
- Social security number
- "Tax Exempt Certificate" (appropriate to state)

## Troop Checking Account Information

Be sure to open a non-profit account. This will ensure the troop avoids monthly fees (if you set up a Business Account, your troop will acquire monthly fees).

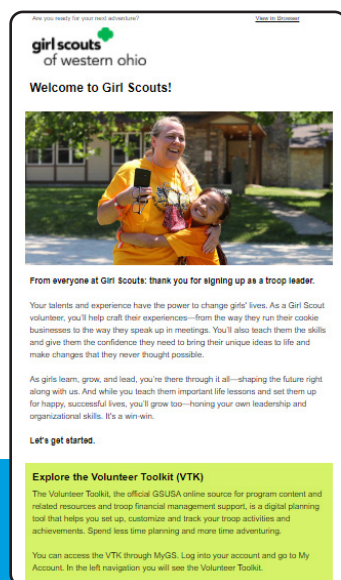
The statement must be sent to a signer's home residence or email. One signer must receive bank statements or have access to online banking while another holds checkbook/debit card.

**Special Note:** Though we recommend that the account be set up at Fifth Third Bank, it is not required that you order your checks through them. There may be instances where a volunteer may have access to order checks at a preferable cost.

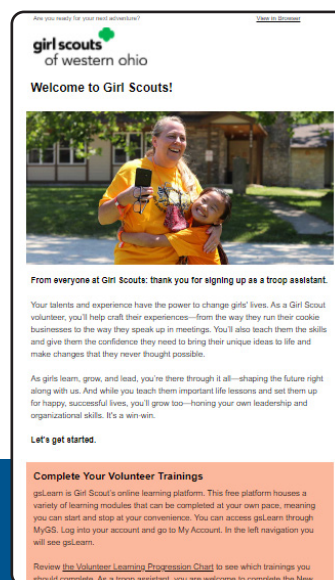
## Next Steps After You Open the Troop Checking Account

- Complete GSWO Bank Information Form online at [gswo.org/bankform](http://gswo.org/bankform).
- Information needed on the form are the names of the two signers, service unit number, troop number, bank name, bank routing number, and bank account number.
- Should you have any questions or concerns, please contact your service unit chair or community development manager.

## Welcome Email Sample



Troop Leader  
Sample Email



Troop Assistant  
Sample Email

# Checklist for Opening a Troop Checking Account

## Documents/information to have with you when you go to the bank

- Drivers License
- Bank Letter contained in Welcome Email
- State Tax Exempt paperwork for the state you are opening an account in
- Know your social security number

## Things to confirm prior to leaving the bank

- Account is set up as a non-profit checking account with non-profit code attached
- Title of account reads: GSWO Troop XXXX
- The main mailing address for bank statements and important notifications is attached to the account.
- Request online bank statements if troop does not want to be charged for paper statements (if you choose paper statements, you could be charged a paper statement fee).
- Confirm no other monthly maintenance fees will be applied to your account (subject to change)

**Note: you will still be charged overdraft fees, large cash deposit fees, etc., if they occur.**

## When setting up an account at Fifth Third or PNC you can receive (subject to change)

- No minimum opening deposit
- No monthly maintenance fee
- Online banking (if you want paper statements, you will be charged a fee)
- Debit card provided upon opening account
- Started checks provided (you will be charged if you need to order more)

## Contact Information

### Fifth Third Questions?

Contact GSWO Customer Care  
at 888.350.5090  
or [customercare@gsw.org](mailto:customercare@gsw.org)

### PNC Questions?

Contact Johnda Keuffer,  
PNC Vice President/Branch Manager  
at 513.563.0395 or 513.956.5410



# Troop Financial Management

## Earning Troop Funds

Helping girls decide what they want to do and coaching them as they earn and manage money to pursue their goals is an integral part of the Girl Scout Leadership Experience (GSLE). Your Girl Scout troop plans and finances its own activities, with your guidance. At the same time, the girls learn many valuable skills that serve them throughout their lives.

Money earned by the girls are for the benefit of all girls in the troop and should be spent in the year the funds are earned, unless the troop has a long-term plan for spending the funds. It is important to note that the funds belong to the troop as a whole. Per IRS guidelines for charitable organizations, troops are prohibited from keeping individual girl accounts. All funds expended should benefit all girls in the troop.

## Girl Scout Troop Funding Sources

1. **Product Programs:** Cookie Program and Fall Product Program
2. **Troop/Group Money-Earning Activities**
3. **Troop Dues**
4. **Collaborating with Sponsors and Other Organizations**

## Making Decisions about Managing Money with Girls in the Troop

Teaching girls about money management and empowering them to make good financial decisions is part of troop financial management. Since girls are choosing their own Girl Scout journey, they can also make decisions on the resources that support their Girl Scout adventure. **Consider the following as you guide them in the best management of their troop funds:**

- **What is the grade level of the troop and how much understanding do they have of money and bank accounts?** (Girl Scout Daisies will have adults handle their troop finances; Girl Scout Brownies understand that things cost money and will begin to have an understanding of what is needed to achieve their goals.)
- **What are the goals of the troop?**
- **What are the girls learning from the way the troop funds are managed? What do they need to learn?**
- **What if girls join the troop or leave the troop, how will the funds be managed?**
  - If a girl leaves Girl Scouts, the funds remain property of the troop.
  - If a girl transfers to another troop, a portion of the funds may follow her at the discretion of the troop.

## Top Troop Expenses



# Money Management Techniques

## The Common Pot

(This technique is used mostly with younger troops; however, it will work with all grade levels.) This technique is when all earned money goes into the troop's "common pot," and the funds are drawn equally for all girls. This is often how a new troop begins in their money management before progressing to a more complicated management system.

## Tracked Money with a Common Pot

This is used by troops that are planning more complicated, expensive activities like a trip to Savannah, attending Troop Adventure Camp, or if girls have individual goals as well as troop goals. This technique allows for a percentage of the money earned to go into the troop "common pot" for troop activities, and an additional percentage to be tracked for each girl to individually save for a long-term troop activity or a council-sponsored activity. The troop as one body still makes decisions about how the money should be spent. The money, even when tracked for individual girls, is never the property of an individual girl.

## Money-Earning Basics

Groups earn money for their troop in two distinct ways:

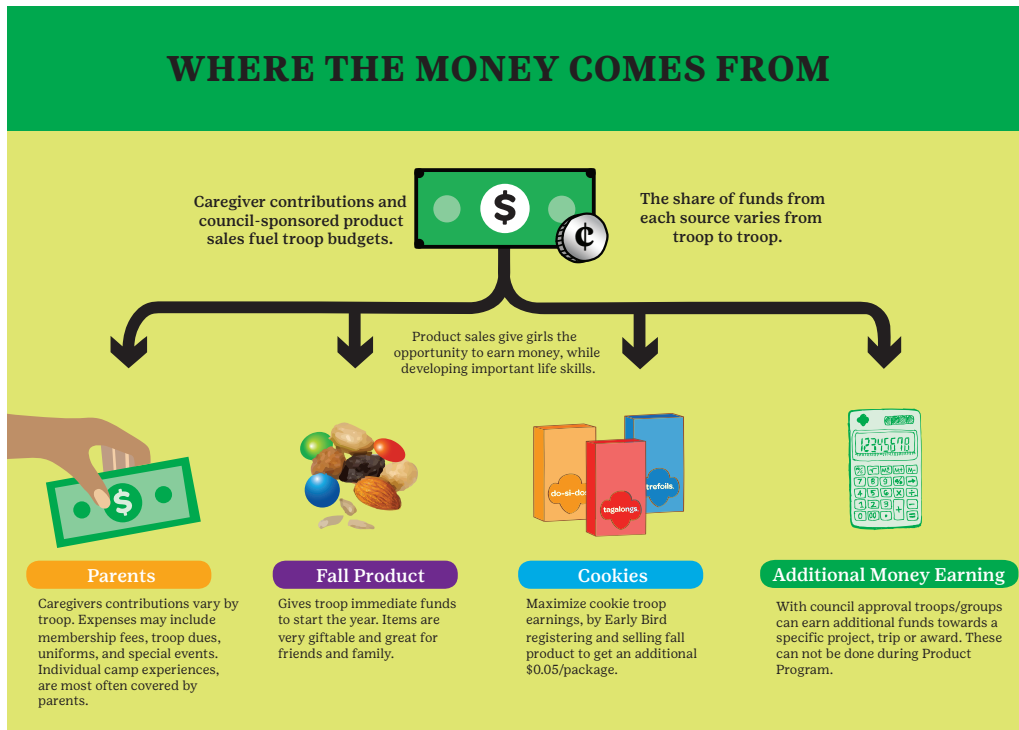
1. **Product Program:** Girls can participate in two council-sponsored Product Programs each year: the Fall Product Program and the Girl Scout Cookie Program. All girl members, including Girl Scout Daisies and Juliettes (individually registered members), are eligible to participate in council-sponsored Product Programs with volunteer supervision. Please remember: Volunteers and Girl Scout council staff don't sell cookies and other products—girls do.

A troop's primary money-earning activity should be the Girl Scout Cookie Program (however, it is not a requirement).

2. **Money Earning/Funding Approval Form:** This is required for all activities organized by the group (not by the council) that are planned and carried out by girls (in partnership with adults) and earn money for the group.
  - Any troop/ group money-earning projects cannot take place during council-sponsored Product Programs (Fall Product Programs and Cookie Program).
  - Troop money-earning projects need written approval from the council before a group money-earning activity. Submit the Group Money Earning and Project Funding Approval Form ([gswo.org/formsanddocs](https://gswo.org/formsanddocs)) to your community development manager.

The best way to earn money for your group is to start with Fall Product Program and the Girl Scout Cookie Program. From there, your group may decide to earn additional funds on its own. It's great for girls to have opportunities like the Girl Scout Cookie Program to earn funds that help them fulfill their goals as part of the Girl Scout Leadership Experience. As a volunteer, try to help girls balance the money-earning they do with opportunities to enjoy other activities that have less emphasis on earning and spending money. Take Action projects, for example, may not always require girls to spend a lot of money.

# Troop Financial Management



Girls' participation in both council-sponsored Product Program activities and group money-earning projects is based upon the following:

- Voluntary participation
- Parent/caregiver permission to participate
- An understanding of (and ability to explain clearly to others) why the money is needed
- An understanding that money-earning should not exceed what the group needs to support its activities
- Observance of local ordinances related to involvement of children in money-earning activities, as well as health and safety laws
- Vigilance in protecting the personal safety of each girl (see safety section in Volunteer Essentials for guidance)
- Arrangements for safeguarding the money

For ideas about additional money earning, review the Finances section in Volunteer Essentials or brainstorm ideas with your service team or community development manager.



# Troop Financial Management

## Troop Dues

Troop dues are an option for troops to cover the costs of snacks, supplies, and other materials used by the girls at regular meetings and girl activities. Troop dues are meant to supplement Cookie and Fall Product Program activities. No girl shall be denied membership in a troop or have her participation restricted based on an inability to pay troop dues. When setting the amount of troop dues, the fees should be decided on by all members, with consideration given to the income levels of all of the girls in the group. Any collected troop dues should be documented and deposited into the troop account within 3 days of collection. For example, to lower troop dues, host a troop birthday party for your first meeting to collect supplies. Girls bring supplies as "birthday presents," and everyone opens them up during the party. Instead of asking the parents for supplies regularly, you can build a stockpile up front.

### AVERAGE TROOP DUES

Members decide the amount of troop dues, after considering troop plans, girls' ages, and income levels of all families. No girl should be denied membership in a troop or have her participation restricted by her inability to pay.

between \$5 & \$60

**HIGH DUES**  
Council-sponsored Product Program profits and higher dues paid up-front by caregivers cover bulk of troop expenses.

Every girl should have the opportunity to be a Girl Scout!

**LOW DUES**  
Caregivers pay as they go for things like uniforms, trips, and Girl Scout books.

Caregivers pay for individual summer camp opportunities.

**What if a girl can't pay her membership fee?** Her membership fee can be waived! Call 888.350.5090 for more information.

**What if a girl can't cover the cost of camp or an event?** She can apply for a campership or request financial assistance for an individual activity. Visit [gsw.org](http://gsw.org) for more information.

**How should troops manage finances when a girl can't pay dues?**  
Work with her caregivers to determine what the family can pay and plan with your troop how much needs to be earned in the product program to cover the costs.

**Note:** This may impact the dues you charge to the overall group and goals you set for Product Program. When more than half of the girls in your troop face financial challenges, your overall troop budget should lean heavily on Product Program profits and less on troop dues

# Record Keeping

One critical task for each troop is to keep excellent records and establish a clear accounting system for all money earned and spent. As a troop leader or troop assistant, you're in charge of making sure money is spent wisely, excellent records are kept (keeping copies of all receipts in a binder or folder), and all income and expenses are tracked. You can utilize our Troop Finance Tracking Sheet found at [gswo.org/formsanddocs](http://gswo.org/formsanddocs). (Income Examples: Dues, troop proceeds from Product Program. Expense Examples: earned recognitions, troop meeting activities, field trips, events, and troop trips.) For older girls, your job is to oversee their work as they learn to keep impeccable records.

## Things to Consider in Troop Finance Record Keeping

- It is required to keep records (receipt, bank statements, and finance reports) for a minimum of two years.
- All troop money earned and received needs to be appropriately secured, should be deposited into the troop account within three days of receipt, and should never be held in a personal checking account.
- Anytime the troop spends or receives money or money/product exchanges hands for any reason, a receipt should be provided and kept on record.
- It is critical that all authorized signers are in communication with each other before spending funds in the account to cover the amount of the transaction before writing a check or making a purchase with a debit card. This will safeguard against overdrawn accounts and bouncing checks.
- Keep debit card in a secured location and use only for troop expenses.
- Take into consideration delays in posting transactions to the account in the banking system.
- All troop expenses should be paid for with a troop check or the troop debit card.
- Blank checks should never be pre-signed and debit cards should never be used by anyone other than the person they are issued to and only for troop expenses.
- Cash withdrawals should only be made if absolutely necessary—e.g. cookie booth change, tips for taxi or hotel services. Anything paid or purchased with cash must be documented with a receipt.
- Volunteers who have paid out of pocket for troop expenses cannot reimburse themselves. Reimbursement may only come from the other signer on the account when a receipt is provided showing the expense.
- Funds acquired for money-earning projects must be reported and accounted for by the troop, while following all council policies and procedures.

The council has the right to audit troop accounts and request statements/proof of receipts should misuse/mismanagement of funds be suspected or occur. Please know that Girl Scouts of Western Ohio will make a decision based on the best outcome for the girls, and this process can take up to 4 weeks or longer. This may result in the responsible volunteers being determined ineligible to serve as a volunteer.

## Troop Finance Tracking

When tracking troop finances, remember to keep all receipts for money spent. You must provide a receipt and keep a copy for your records for a minimum of two years anytime you receive money. The following categories are expenses (E)/income (I) that are listed on the Troop Finance Report. Mark your receipts with the correct category. Utilize the Troop Finance Sheet found at [gswo.org/formsanddocs](http://gswo.org/formsanddocs) to keep track of your finances throughout the year.

- National Registration (E, I)
- Events (E, I)
- Trips (E, I)
- Outdoor/Camping (E, I)
- Donations (I)
- Troop Dues (I)
- Product Program Profit (I)
- Troop Digital Dough (I)
- Other Money-Earning (I)
- General Supplies (E)
- Program Supplies (E)
- Service Learning Highest Awards (E)
- Recognitions Badges and Patches (E)
- Uniforms (E)
- Other (E, I)
- **Note:** Troops should consistently share troop financial information with caregivers. Girls and the council may request to see financial records at any time.

# Troop Financial Management

## Completing of GSWO Bank Information Form and Troop Finance Report

All Girl Scout troops are required to submit information regarding the troop's finances annually as part of the appointment and reappointment process. All troops, including new troops, must complete a final Troop Finance Report and submit a copy of their bank statement by June 30 each year. The Troop Finance Report can be accessed, completed, and submitted online at the council website using the VTK Finance Tab. If you need additional assistance contact Customer Care.

### New Troops

- New troops are required to submit a GSWO Bank Information Form at [gswo.org/bankform](https://gswo.org/bankform), within 30 days of opening a checking account. Note that this is separate from the Troop Finance Report.
- Troop Finance Reports should include all financial information up to the date of your last bank statement.

### Returning Troops

- At the beginning of each Girl Scout year, troop leaders must make sure their account is up to date and the GSWO Bank Information Form is completed. Note that this is separate from the Troop Finance Report.

The **Troop Finance Report** should begin on the date your previous report ended and include information up to the date of you last bank statement.

**Having a Troop Financial Report on file that includes names of two registered and approved volunteer signers is required for:**

- Reappointment of the troop leaders
- Participation in the Girl Scout Product Programs
- Approval of troop trip forms
- Access to financial assistance

In addition, all financial transfers to troops/groups or service units, including refunds, financial assistance, and cookie proceeds will be made electronically, using the bank account information on the GSWO Bank Information Form.

## Finance Reporting Reminders

### GSWO Bank Information Form must be completed:

- Within 30 days of opening a new checking account.
- When there are changes to the troop account, e.g. new signers
- Annually when submitting the Troop Finance Report

### Annual Troop Finance Report is due:

- By June 30 of each year
- Within 30 days of disbanding a troop

The Volunteer Toolkit is the primary resource to submit the Troop Finance Report via the Finance tab.

# VTK Finance Tab FAQs



Troops are encouraged to submit their finance report using the Volunteer Toolkit (VTK) Finance Tab. We've put together a list of frequently asked questions to help you get started. If you still have questions, contact our Customer Care team at [customercare@gsw.org](mailto:customercare@gsw.org) or 888.350.5090. They are available from 8:30 a.m. to 5:30 p.m., Monday through Friday.

## How do I access the VTK Finance Tab?

Go to our website, [gsw.org](http://gsw.org) and click the MyGS link at the top of the webpage. Log in using your username and password. Select the Volunteer Toolkit option. Then select the Finance tab to the far right. The Finance Tab is active between March 31 and September 30.

## Is my login the same as VTK?

Yes, it is the same login that you use to access the VTK and to renew your membership.

## Who can complete the Finance Tab information?

As with VTK, only troop leaders with a current background check and current Girl Scout membership who are assigned the troop leader role will be able to complete the Finance Tab fields.

## What is the troop treasurer's role in completing the troop finance report?

The troop treasurer is responsible for managing the income and expenses for the troop and for reconciling the check register and all receipts. The troop treasurer will share all final income and expense totals with the troop leader so the troop leader can complete the VTK Finance Tab.

## What if I need help accessing the VTK?

If you are a troop leader who is having trouble accessing the VTK or seeing the VTK Finance Tab, contact our Customer Care team at [customercare@gsw.org](mailto:customercare@gsw.org) or 888.350.5090. They are available from 8:30 a.m. to 5:30 p.m. Monday through Friday.

## Why do I have to complete the VTK Finance Tab?

Girl Scout councils operate as 501c3 non-profit organizations and are audited annually by the IRS. During audits we are required to provide troop financial information upon request. For this reason, every troop must complete an Annual Troop Finance Report, even troops that haven't opened a bank account yet or haven't collected any funds. The VTK Finance Tab is the best way to submit your Troop Finance Report, which is due every year.

## How is the Finance Tab used?

This will be the ongoing way troop leaders will submit their annual Troop Finance Report to GSWO. The information submitted within the VTK Finance Tab will allow parents in the troop to view the troop's financial activity, allowing transparency to troop members.

## What information will I need to submit?

You will submit information about Troop Income and Expense categories on your Troop Finance Report. You will also submit information regarding your bank account including the bank you use and the signers on the account. If you do not use Fifth Third Bank, you will also need to submit a copy of your bank statement. You will also be asked to complete the GSWO Bank Information Form.

888.350.5090 | [gsw.org](http://gsw.org)  
[customercare@gsw.org](mailto:customercare@gsw.org)



In Partnership With:



# VTK Finance Tab FAQs



## **Who gets to see/view my troop's Finance Tab?**

The Finance Tab can be seen by any parent in the troop and they will see the latest update made by the troop leader. Troop leaders will be able to see and complete the Troop Finance Report Fields. Parents cannot see bank account information, notes you have included, or attachments.

## **When is the troop finance report due to GSWO?**

The Troop Finance Report is due by June 30 each year. A Troop Finance report is also due when troop leadership changes or when a troop disbands.

## **What if my troop's year is not over by June 30?**

Please complete and submit the Finance Tab information for your troop finances from July 1 through June 30. Next year, your troop Finance Tab entry will begin July 1 and go through June 30 of the next year.

## **Can I see past reports?**

Yes. After your first Finance Report is filed through the VTK Finance Tab, subsequent years will be archived and you will be able to view them.

## **What if I am unable to submit my finance report on the VTK Finance Tab?**

We would like everyone to submit their finance report through the VTK. If that is not possible, you can contact customer care for a paper form, which can be dropped off at a regional office or sent via email. If you have questions or need assistance, email [customercare@gsw.org](mailto:customercare@gsw.org).

## **How can I submit my bank statement if my troop account is not with Fifth Third?**

When you submit the Troop Finance Report online through the VTK Finance Tab, you will be asked to upload your bank statement. You'll be able to browse your computer/device to upload your bank statement. You will be able to attach up to 10 documents totaling no more than 25mb. You have to hit submit, before you will be allowed to attach items.

**What if I submitted my troop's financial information too early/by accident or forgot to attach my bank statement?** Email [customercare@gsw.org](mailto:customercare@gsw.org) so we can help you.

## **What If my ending balance, is not balancing with my bank statement?**

Your troop's ending balance should match your bank statement unless you have outstanding checks or deposits that have not cleared your bank or petty cash on hand. If your bank statement doesn't match you'll have the opportunity to list/explain why it doesn't.

## **Can I come into the office to drop off my finance report or get help submitting it online?**

We are happy to help! Email [customercare@gsw.org](mailto:customercare@gsw.org) and we can assist you over the phone.

## **What if I don't submit the troop finance report, what happens?**

Troop volunteers are entrusted to ensure the sound fiscal management of troop funds. We all agree the highest level of integrity must be maintained and we will work with you to overcome any barriers to completing this process. In the event there are extenuating circumstances preventing the troop's finance report from being submitted, notify us by emailing [customercare@gsw.org](mailto:customercare@gsw.org). Troops that do not make a reasonable attempt to submit the Troop Finance Report in a timely manner cannot participate in product program and leaders may not be reappointed.

## **What can I do to prepare to complete the VTK Finance Tab?**

Use the [Troop Finance Tracking Sheet](#) which will help you track and calculate your troop financials.

# Ohio Tax Exempt Certificate



Department of  
Taxation

tax.ohio.gov

STEC B  
Rev. 3/15

## Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

\_\_\_\_\_  
(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser is a tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code exempt from Ohio sales tax under Ohio Revised Code 5739.02 (B)(12).

***Purchaser must state a valid reason for claiming exception or exemption.***

Girl Scouts of Western Ohio

Purchaser's name

Non-Profit Organization

Purchaser's type of business

4930 Cornell Road

Street address

Cincinnati, OH 45242

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

# Indiana Tax Exempt Certificate



Form NP-1  
State Form 51065  
(4-03)

Indiana Department of Revenue  
Indiana Government Center North Indianapolis, Indiana 46204  
**Indiana Nonprofit Sales Tax Exemption Certificate**  
(This certificate may not be used to collect sales tax)

TID: 0001407880  
LOC: 000  
Corresp ID: 1000072455417  
Issued: 05/21/2010

1000072455417  
GIRL SCOUTS OF WESTERN OHIO  
4930 CORNELL RD  
CINCINNATI, OH 45242-1804



Organization is **only exempt** from payment of sales tax on purchases for which the organization is granted exemption.

(Detach Here)

MAY 26 2010

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such exemption by the State of Indiana, does not necessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

### Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:

#### A. Purchases by a Nonprofit Organization for its Own Use:

1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:

(a) The organization must be named or described in IC. 6-2.5-5-21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic	Charitable	Educational	Fraternal
Literary	Religious	Scientific	

(b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues	Churches	Convents
Fraternities	Labor Unions	Licensed Hospitals
Monasteries	Parochial Schools	Pension Trusts
Shared Hospital Services	Sororities	Student Cooperative Housing

2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.

3. *Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.*

#### B. Purchases by Nonprofit Organization for Resale:

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.