

Troop Finance Packet for New Troops

Girl Scouts Diamonds of Arkansas, Oklahoma, and Texas troop finance packet provides the necessary forms to open your bank account, prove exemption from Arkansas sales tax, sign up with Check Alert, and report on Troop finances. Additional information about Diamonds council financial policies and procedures can be found in *Volunteer Essentials*.

- Troop Treasurer Position Description
- Opening your bank account
 - a. Letter from Denise Stewart
 - b. Form W-9 verifying EIN of Diamonds Council
 - c. Letter from IRS showing 501 (c) (3) status as nonprofit
- Exemption Certificates for Sales Tax
 - a. State of Arkansas Exemption Certificate
 - b. GR-31 Explanation of Arkansas Law exempting Girl Scouts
 - c. State of Oklahoma Tax Exemption Form
 - d. State of Texas Tax Exemption Form
- How to sign up with Check Alert
 - a. CheckAlert LLC Bank Authorization
 - b. CheckAlert LLC Service Agreement
- Troop Financial Reports
 - a. Troop Financial Report as of April 30 each year
 - b. Disbanded Troop Financial Report



Corporate Office:

615 West 29th Street
North Little Rock, AR 72114
Fax: (501) 758-9656
501-758-1020/800-632-6894

Regional Offices:

2080 East Joyce Boulevard
Fayetteville, AR 72703
Fax: (479)695-1824
479-695-1818/800-632-6894

5705 Gordon Lane
Fort Smith, AR 72903
Fax: (479) 452-3365
479-452-1290/800-632-6894

4803 East Johnson Avenue
Jonesboro, AR 72401
Fax: (870) 932-2834
870-932-2833/800-632-6894

3300 Taloha Road
Pine Bluff, AR 71603
Fax: (870) 534-8571
870-534-8563/800-632-6894

1811 Arkansas Boulevard
Texarkana, AR 71854
Fax: (870) 773-0922
870-773-2151/800-632-6894

girlscoutsdiamonds.org

July 1, 2011

To: Name of Financial Institution _____

From: Denise Stewart, CEO
Girl Scouts-Diamonds of Arkansas, Oklahoma & Texas

Re: Bank Accounts for Girl Scout Troops and Service Units

Attached is Form W-9, verifying the EIN for the Diamonds council of 71-0309373 and a letter from the IRS establishing that the council is a nonprofit organization.

Setting up bank accounts for all entities affiliated with the Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas should include the following:

- Account should be titled Girl Scouts – Diamonds of Arkansas Oklahoma & Texas.
- The second line on the account should identify the Troop # or Service Unit entity.
- The bank account EIN should be that of the Diamonds council which is 71-0309373
- The address should be that of the troop or service unit
- All accounts should require a minimum of two (2) signers.
- The signers should be unrelated
- The signers should be associated with the specific troop/service unit as leaders, approved adult volunteers, service unit treasurer, or service unit director

We appreciate your assistance in this matter. Should you have any questions, please feel free to contact Andrea Hackney, CFO of Girl Scouts – Diamonds AOT at 501-758-1020

Region/Service Unit/Troop

Account Number (if applicable)

Address

Signers (print name)

(sign name)

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) Girl Scouts - Diamonds of Arkansas, Oklahoma & Texas	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) 615 W. 29th Street		Requester's name and address (optional)
City, state, and ZIP code North Little Rock, AR 72114		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
Employer identification number								
7	1	-	0	3	0	9	3	7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ Andrea Hackney, CFO Date ▶ 7-1-2011

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
SALES AND USE TAX SECTION

EXEMPTION CERTIFICATE
GR-53 & AR Code 26-52-517(b)(1), (e), and (f)

I hereby certify that I either hold or am the authorized representative of the holder of Arkansas Sales/Use Tax Permit Number 26-52-517, or that I am a nonresident purchaser or the authorized representative thereof and hold a similar permit issued by the State of _____, Number _____, that this is a current and valid permit number; and that I am exempt from sales and use tax on the tangible personal property purchased from _____

I further certify that if any tangible personal property purchased exempt under this certificate is withdrawn from stock or otherwise used, that I will report the tax due under Arkansas Sales/Use Tax Law and Rules.

Description of the merchandise to be purchased: (Please give a specific identification of items purchased. If needed an additional statement may be attached hereto.) _____

All purchases of tangible personal property, goods and services as authorized by the "Regulations-Gross Receipts" Dept of Finance and Administration

The merchandise purchased is exempt for the following reason: _____

26-52-517 Exemptions for various products and services

Purchaser's business activity: Non Profit Youth Agency

Girl Scouts-Diamonds of Arkansas Oklahoma & Texas
Purchaser's Business Name (as stated on permit)

Andrea Hackney
Purchaser's Signature

615 West 29th Street
Address

Chief Finance Officer
Title/Position with Company

North Little Rock, AR 72114
City, State, Zip

February 7, 2011
Date

Notice to sellers: A seller who follows all applicable exemption requirements is relieved from any tax even if it is determined that the purchaser improperly claimed an exemption. However, if the seller fraudulently fails to collect the sales tax, solicits a purchaser to participate in an unlawful claim of an exemption, or accepts an entity-based exemption for which an exemption is not available in the State of Arkansas, the seller will be responsible for the sales tax due on the transaction.

Arkansas Department of Finance and Administration

GR-31. EXEMPTIONS FROM TAX – SPECIFIC ORGANIZATIONS EXEMPT WHEN THEY PURCHASE TAXABLE GOODS OR SERVICES:

A. Certain specified organizations or groups have been exempted from the tax when they purchase tangible personal property or taxable services. Sellers of tangible personal property or taxable services need not collect the tax upon the gross receipts or gross proceeds derived from the sales of tangible personal property or services to such specified organizations.

B. EXEMPT ORGANIZATIONS. The following specified organizations are exempt from sales tax:

1. The Boy's Clubs of America or any local council or organization thereof;
2. The Girl's Clubs of America or any local council or organization thereof;
3. The Poets' Roundtable of Arkansas;
4. The Boy Scouts of America or any of the Scout Councils located in Arkansas;
5. The Girl Scouts of the United States of America or any of the Scout Councils located in Arkansas;
6. U. S. Governmental agencies;
7. 4-H Clubs and FFA Clubs located in Arkansas;
8. The Arkansas 4-H Foundation, the Arkansas Future Farmers of America Foundation and the Arkansas Future Farmers of America Association;
9. Orphans' homes or children' homes located in Arkansas which are not operated for profit and which are operated by a church, religious organization or other benevolent, charitable association;
10. Public Housing Authorities organized pursuant to Ark. Code Ann. § 14-169-201 et seq.;
11. Regional Water Distribution Districts organized pursuant to Ark. Code Ann. § 14-116-101 et seq.;
12. The Arkansas Country Music Hall of Fame Board;
13. The American Red Cross;
14. Humane Societies not operated for a profit and organized under Ark. Code Ann. § 20-19-101 et seq. for the prevention of cruelty to animals.
15. The rental or lease of specialized equipment used in the filming of a motion picture which qualifies for the tax incentives provided by Ark. Code Ann. § 26-4-201 et seq.
16. Fort Smith Clearing House, Ark. Code Ann. § 26-52-424;
17. Habitat for Humanity, Ark. Code Ann. § 26-52-401(31);
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18. Heifer Project International, Inc., Ark. Code Ann. § 26-52-401(34);
19. The Salvation Army, Ark. Code Ann. § 26-52-401(33);
20. The value of goods withdrawn from inventory and donated to the National Guard, emergency services workers, or volunteers providing disaster relief services in a county which is declared a disaster area by the Governor pursuant to Ark. Code Ann. § 26-52-401(38);
21. Sales made by the canteen at Camp Robinson to active and retired members of the armed forces and full-time employees of the Arkansas Military Department are exempt under Ark. Code Ann. § 12-63-406. If sales are made to other purchasers, they are subject to gross receipts tax.
22. The Arkansas Symphony Orchestra, Inc. pursuant to Ark. Code Ann. § 26-52-401(37);
23. Regional Airport Authorities organized pursuant to Ark. Code Ann. § 14-362-121.

Source: Ark. Code Ann. § 26-52-401, or as cited

OKLAHOMA TAX COMMISSION
Sales Tax Exemption: Girl Scouts of U.S.A.

Non-Transferable

The 06, O.S. Section 1581(b)(2001): Sales of tangible personal property or services to the council organizations or similar state supervisory organizations of the Boy Scouts of America, Girl Scouts of U.S.A. and the Campbell Boys and Girls.

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT NUMBER
GIRL SCOUTS DIAMONDS OF ARKANSAS OKLAHOI 615 W 29TH ST NORTH LITTLE ROCK, AR 72114-2132	819410	8004	NOV 13 2008	521595
				PERMIT EXPIRES NON-EXPIRING

GIRL SCOUTS DIAMONDS OF ARKANSAS OKLAH
615 W 29TH ST
NORTH LITTLE ROCK, AR 72114-2132

Chairman

Vice-Chairman

PLEASE POST IN A CONSPICUOUS PLACE

Confidence Aldy Secretary-Member

S U S A N	TEXAS COMPTROLLER of PUBLIC ACCOUNTS WWW.WINDOW.STATE.TX.US
C O M B S	



May 29, 2009

Ms. Meredith Poland
Girl Scouts - Diamonds of Arkansas, Oklahoma, and Texas
615 West 29th St.
North Little Rock, Arkansas 72114-2132

Dear Ms. Poland:

Effective April 18, 1985, Girl Scouts - Diamonds of Arkansas, Oklahoma, and Texas is exempt from Texas franchise tax and sales and use tax as a 501(c)(3) organization. The exemption does not extend to hotel occupancy tax.

We have assigned Texas taxpayer number 32039607208 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at (800) 252-5555 if you need a sales tax permit.

The sales tax exemption extends to goods and services purchased for use by your organization. The exemption does not apply if the purchase is for the personal benefit of an individual or private party, or is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, *Exempt Organizations - Sales and Purchases*.

A valid exemption certificate (form 01-339/Back) can be issued instead of paying tax when buying taxable items necessary to the exempt purpose of the organization. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it. The form is available online at <http://www.cpa.state.tx.us/taxinfo/taxforms/01-339.pdf>.

As a corporation, limited liability company, or limited partnership transacting business in Texas, you may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available online at the Secretary of State's website, http://www.sos.state.tx.us/corp/foreign_outofstate.shtml.

Our goal is to provide you with prompt, professional service. Please take a moment to complete our on-line survey at <http://sixtcp.cpa.state.tx.us/surveys/tpsuvr2/index.html>.

Sign up for ongoing e-mail updates for any tax or subject you are interested in. Join an e-mail group online at <http://www.window.state.tx.us/subscribe>.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us or P. O. Box 13528, Austin, Texas 78711-3528, or call us toll-free at (800) 531-5441, ext. 66922. The fax number is (512) 475-5862. Also, our publications and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

WynNelle Leeth

WynNelle Leeth
Exempt Organizations Section

**CHECKALERT LLC
P O BOX 13560
MAUMELLE, AR 72113**

Phone: 501-227-5141 Toll Free: 800-264-5910 Fax: 501-227-5742

BANK AUTHORIZATION

BANK NAME _____ **BANK ROUTING NUMBER** _____

TROOP BANK ACCOUNT NUMBER _____

Troop Name _____ **Troop Address** _____

Troop City, State, and Zip Code _____

This letter is to authorize CheckAlert USA, LLC to act as agent for the Troop Leader/Service Unit Member in the processing of returned checks and authorizes the bank listed above to forward to CheckAlert LLC all checks deposited to the above account that are returned unpaid.

The bank is hereby released from any further liability regarding delivery of returned checks to the troop.

ALL CHECKS ARE TO BE MAILED WITHOUT REDEPOSIT TO:

**CHECKALERT LLC
P O BOX 13560
MAUMELLE, AR 72113**

This notice is effective from this date forward until written notice of cancellation has been received by bank and by CheckAlert LLC from account holder.

Dated this _____ day of _____ 20_____.

Troop Leader: _____ Troop Number: _____

Signature: _____

Must be authorized signer on bank account

CHECKALERT LLC SERVICE AGREEMENT

Troop # _____ Troop Service Unit: _____
Troop Leader: _____
Address: _____ City _____ State _____ Zip _____
Phone #: _____ Alternate Phone # _____
EMAIL ADDRESS: _____

GENERAL INFORMATION

By completing this form, you are entering into a Service Agreement with CheckAlert LLC. This agreement authorizes your bank to forward all bounced checks on your troop/service unit account to CheckAlert LLC for collection. This Service Agreement is valid from January 1 through December 31 of each year. A new Service Agreement must be signed each year if your address, email address, or banking information changes.

COLLECTION PROCEDURES

All checks deposited to your bank that are returned for any reason will be sent by your bank directly to CheckAlert LLC. You will receive a notice from CheckAlert LLC listing the date and amount of the bad check, as well as the check writer's name and address.

CheckAlert LLC will:

1. Send the check back through the check writer's account immediately if returned for Insufficient Funds.
2. If returned for any reason other than Insufficient Funds, CheckAlert will send notices to the writer of the bad check over the period of time allowed by law (about 6 weeks) asking for payment on the check. Collectors will call the check writer to attempt collection by phone.
3. Prepare the returned check for legal processing as required by law.

CheckAlert LLC provides this service **FREE OF CHARGE** to all GIRL SCOUTS-DIAMONDS troops/service units. The writer of the bad check must also pay a \$25 service charge to CheckAlert USA, LLC. When CheckAlert USA, LLC collects a check and the \$25 service charge, we will mail you a check for the face amount of the bad check plus \$8 of the fee collected.

This agreement authorizes CheckAlert USA, LLC to pursue the collection process up to and including prosecution under The Arkansas Hot Check Law.

IMPORTANT:

You agree that you WILL NOT COLLECT any money on any check returned.

You understand that CheckAlert LLC will use legal prosecution on check writers if checks remain unpaid. You agree and understand that you will be liable for false arrest if you collect money on checks and do not inform CheckAlert of collection. The risk of false arrest arises if you do not tell CheckAlert about collections and we send the check for prosecution after it has been paid.

I have read the information presented to me. I understand and agree to and comply with this information. I understand that if our troop changes banks, signers, or other financial information it is my responsibility to notify the council and fill out a new application. I also certify that our troop account is set up correctly according to GIRL SCOUTS-DIAMONDS policies.

Signature _____ Date _____

PLEASE SEND FORM TO:

**Girl Scouts –Diamonds of Arkansas, Oklahoma & Texas, ATTN: CheckAlert LLC
615 West 29th Street, North Little Rock, AR 72114**

If you have any questions regarding the CheckAlert LLC service or contract please contact the council office at: 758-1020 or 1-800-632-6894



Girl Scouts – Diamonds of Arkansas, Oklahoma and Texas



Girl Scouts.

Troop/Group Financial Report
As of April 30, Troop/Group #

This report is an accountability of troop/group funds. Some monies should remain for ongoing activities. Ending balance should reflect the balance on the most recent bank statement. Submit two copies of this report to the Service Unit Treasurer with a copy of the most recent bank statement attached. Original receipts must also be turned in with this report. Receipts will be returned once report has been audited. Retain one copy of report for troop/group records. This report is due by May 31 of each year. Troops not submitting reports will not be allowed to participate in council fund raising activities.

Service Unit: Age Level of Troop/Group: # of Girls

Table with columns for INCOME and monetary values. Rows include Troop Starter Funds, National Registration Dues GSUSA, Juliette Low World Friendship Fund, Troop/Group Dues, Fall Product Sales Income, Cookie Sales Income, Program Events (Collected), Council Events, Trips, Service Unit Events, Community Service Projects, Girl Scout Shop Merchandise (Collected), Other Money Earning Projects, Interest Income, Miscellaneous Income, List Detail, Donations/Gifts/Sponsorships, List Detail, TOTAL INCOME, Beg. Balance/April Bank Stmt Prev Yr, Total Income, Beg. Balance + Total Income, Less - Total Expenses, Ending Balance.

Table with columns for EXPENSE and monetary values. Rows include Repayment of Starter Funds, National Registration Dues GSUSA Fee, Juliette Low World Friendship Fund Expense, Supplies - Troop Materials & Crafts Expense, Fall Product Sales Expenses, Cookie Incentives/Expenses, Program Fees, Council Events Expenses, Trips Expenses, Service Unit Events Expenses, Community Service Projects Expenses, Girl Scout Shop Merchandise Expenses, Fund Raising Costs for Earning Projects, Bank Fees/Charges, Miscellaneous/Other Expenses, List Detail, TOTAL EXPENSES, Please print names of signatures on bank account.

Bank Name: Bank Account #:

Finance/banking records are maintained by:

Name: Daytime Phone: Evening Phone:

Address: Street City ST ZIP

Person Submitting Report: Date:

Audited/Approved by: Date:

Original Receipts returned to: Date:

