

## Charitable Donations to Service Units or Troops

### **Service Unit and Troop Pass Through Donations**

Girls should participate in the Girl Scout Cookie and Fall Product programs as their primary form of money earning. In addition, charitable contributions may come to GSCSNJ for the benefit of a troop or service unit. To that end, troops or service units may receive up to \$5,000 in pass through contributions per fiscal year, from the following sources:

- Donations from a parent, guardian, grandparent or other blood relation of a member of the troop or service unit for the sole use of girl programs and experiences within the troop or service unit
- Matching employer gift funds from an adult volunteer associated with the troop or service unit
- Volunteer hour matching contributions from a registered adult member connected to the troop

The Girl Scouts of Central & Southern New Jersey Inc is incorporated as 501(c)(3) tax exempt organization. This means that service units and troops have no independent existence for tax purposes and cannot directly solicit or accept contributions. In accordance, and to maintain records in compliance with New Jersey and IRS regulations, and to provide consistency in reporting and thanking contributors, all donations received by a service unit or troop (excluding individual donations at no more than \$100) must be submitted to the Council for deposit. The Council, in turn, will ensure proper recognition to the donor, compliant accounting for the funds, and will in turn provide payment of the donation to the individual service unit or troop, up to the annual \$5,000 threshold. This will allow the council to support the intent of the donor and insure accountability on use of funds. If a donation is received after the threshold has been reached then the donor will be contacted to discuss whether the donation may be retained or returned.

Under certain circumstances a waiver of this policy may be approved by the Council Board of Directors.

Under no circumstances are volunteers or girls permitted to directly solicit corporations, organizations or individuals for financial contributions.

Troop annual financial reports must be current, in order for a troop to be eligible to receive pass through donations.

### **Volunteer Hours**

Volunteers who request matching hour contributions for Girl Scout volunteer time are required by the IRS to substantiate the hours contributed. Companies usually require the council to substantiate the hours submitted by the volunteers. Council will provide any such acknowledgement if the volunteer provides the necessary paperwork and documentation.

### **In-Kind Donations**

Goods or services donated to a service unit or troop are considered "in-kind" donations. Donors wishing a receipt for such donations need to contact the Council directly.

Donations that are solicited to buy cookies for the military or local service organizations do not qualify as a donation or for a tax deductibility acknowledgement as a cookie purchase is not a donation.