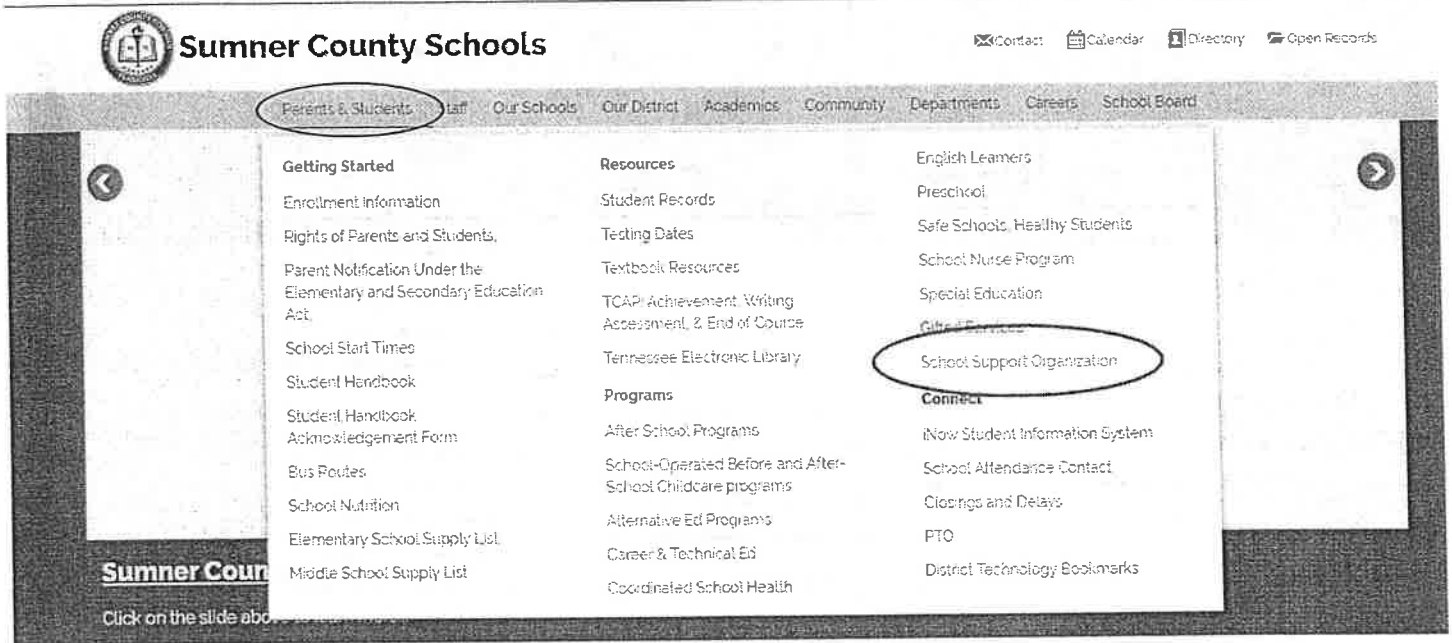


- Summerschools.org

Parents & Students tab, School Support Organization page



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School Support Organizations (SSO) are a valued resource and are much appreciated supporters of our students and schools. Volunteers with our School Support Organizations work hand in hand with our schools and are required to follow certain guidelines and policies as defined in the *Tennessee Code Annotated 49-2-603 (School Support Organization Financial Accountability Act - S.S.O.F.A.A.)* and Sumner County Board of Education *Board Policy JHB*, titled: *School Support Organizations*.

School Support Organizations must be approved by the Principal of the school they are affiliated with and the Director of Schools or his designee. Each SSO must provide documentation annually that shows their financial activities, the volunteers in charge of the SSO, that the SSO is a registered non-profit in good standing and, if applicable, has been federally recognized and retains active status as a 501(c)(3) organization.

It is recommended that the SSO contact a CPA or attorney for guidance in organization formation and required annual State and Federal filings. At a minimum, the SSO should contact the State of Tennessee and the IRS for guidance on what annual paperwork is required.

Available on this page are the SSO required forms, the SSO operating manual (published by the TN Comptroller's Office), frequently asked questions and other general information regarding the operations and activities of a School Support Organization.

Sumner County Schools offers an annual SSO training and informational meeting. The meetings are usually held in late July or early August and the dates will be posted here when they become available.

All annual SSO paperwork is due after the fiscal year end of June 30th and no later than August 15th. Please send all paperwork to:

Sumner County Board of Education
 Attn: Internal Audit Dept.
 695 E. Main Street
 Gallatin, TN 37066

Sumner County Schools SSO Quick Fact Sheet

The State of Tennessee passed a law (effective July 1, 2007) requiring all School Support Organizations (SSO) to incorporate in the State of Tennessee and become legal organizations – School Support Organization Financial Accountability Act, TCA 49-2-6.

Authorized by the law, the Tennessee Comptroller of the Treasury has developed the *Model Financial Policy for School Support Organizations (procedures manual)* to provide minimum internal controls to assist members and officers of School Support Organizations to improve accountability over SSO funds.

Annual paperwork:

Annual Financial Report - due August 1st each year for the school year that just ended (YE is June 30).

Annual Information Form – This form is due by August 1st of each year. The information is for the current school year (July 1-June 30) that is just beginning.

SSO Agreement – This form (and supporting documents on the checklist) is due by August 1st each year.

Annual Reports - reports due to the State of Tennessee and IRS as applicable to the SSO. These forms and instructions can be found on the corresponding government agency website.

Other Forms:

Fundraiser Request/Cooperative Agreement – Before an SSO begins a fundraiser (or advertising/announcing the fundraiser) approval must be received from the school Principal and the request form must be submitted to the Internal Audit Department.

Supplement Form - Form used to submit payment to SCS Payroll Dept. for processing when a payment is made to any SCS employee for work performed for a school, when funded by the PTO or Booster Club.

SSO information and forms may be found on the School Support Organization page of the Sumner County Schools website, under the Parents & Students tab, the information has been compiled by the Sumner County Board of Education (SCBOE) Internal Audit Department to provide School Support Organizations (SSO) with information helpful in the operations of their organizations.

www.sumnerschools.org

The purpose of a school support organization (by definition) is to support a school district, a school (including school clubs/teams/activities, etc.) and the 501c3 status of the organization is granted due to the organizations exclusive support of the education under the IRS Code section 501c3. This means the SSO must operate to support the school/group it was formed to support and not other community groups, activities, or individuals.

The principal must approve all School Support Organizations (SSO) operating in connection with the school or any school programs. The SSO must operate under and follow the established SSO guidelines and become an officially recognized organization in the State of Tennessee.

1. The organization must be managed or operated by adults – parent/community volunteers, rather than students, and/or District employee. The SSO will present its by-laws and/or constitution to the school Principal for review. These will clearly identify the organization as a parent organization or booster club separate from school district, student teams or clubs and will provide details of the structure of the organization including:
 - Officers and their duties
 - Election of officers and term limits
 - Purpose and goals
 - Dues structure, if any
 - Intended use of funds generated by the organization
2. The organization can include one representative from the school faculty as a sponsor/liaison.
3. A school representative cannot act as a treasurer or bookkeeper for a school support organization, or be a signatory on the checks (have a debit card) for a school support organization. A majority of the voting members of any school support organization shall not be composed of school representatives.
4. The school support organization shall obtain the approval of the Director or his designee before undertaking any fundraising activity. At a minimum, the following will be considered when approving or denying a request by a school support organization to engage in a fundraising activity:
 - a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the school district or an individual school within that district;
 - b. Whether the fundraising activity is consistent with the goals and mission of the school or school district;
 - c. No fundraising activities will be conducted within the school by the organization during school hours, and students will not participate in fundraising during regular class periods.
5. All SSO activities must be clearly advertised as SSO (not school) activities. The use of school resources (supplies, equipment and staff) should be limited. Use of school property by the organization for its activities should meet all regulations established by the Board.
6. All funds raised by the organization will be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or others are permitted.
7. The school support organization shall abide by all applicable Federal, State and local laws, ordinances and regulations in its activities.

8. The school support organization shall maintain a copy of its charter, bylaws, minutes, and documentation of its recognition as a nonprofit organization and as a Tax exempt 501c3 organization, if applicable. These should be part of the SSO permanent records.

9. The school support organization shall maintain financial records for a period of at least four (4) years.

10. The organization must maintain a bank account and tax-exempt status (if applicable) separate from the school. The organization should provide to the school Principal a financial report, monthly is recommended (quarterly/once per semester are acceptable) , and upon request, a complete set of financial records or detailed treasurer's report including bank statements.

11. Any plan, project or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled and/or owned properties requires the approval of the school Principal and the Sumner County Board of Education. This must be done before any public announcement regarding the project is made.

12. If a School Support Organization issues payment to a District employee, non-faculty coach or sponsor for any reason other than reimbursement, it is considered income to the employee. This includes compensation for services, stipends, etc. The SSO must submit the funds to SCS Payroll Dept. to have this amount approved by the Board and included in the employee's wages.

Payments made to SCS employees must be approved by the Board and included in the employee's wages thru the Payroll Dept., the SSO will be responsible for all applicable payroll/withholding taxes. The funds and applicable paperwork must be remitted to the Central Office, Payroll Department. The payment amounts must be approved in writing by the principal and receive approval by the Board of Education before work is performed or payments are made.

13. The SSO must complete all required annual paperwork:

- SSO annual paperwork required by the Sumner County Board of Education
- Annual forms/reports required by the State of Tennessee
- Annual forms /reports required by the IRS (if applicable)
-

14. The SSO must operate within the guidelines of the *Model Financial Policy for School Support Organizations*. As well as SCBOE policies, State of TN Non-profit requirements, and IRS non-profit and charity requirements.

15. The Principal, Director or his designee reserves the right to revoke the sanctioning of any organization if it is found that the organization's operations and purpose are not consistent with the policies adopted by the Board.

DIFFERENT CONCEPTS NONPROFIT — VS. — TAX-EXEMPT

Some people may mistakenly call a nonprofit organization a “501(c)” or “tax-exempt group.” “Nonprofits” and “Tax-Exempt Groups” are different concepts.

Many charitable organizations are organized and operated as both nonprofit corporations and tax-exempt entities.

Nonprofit – State Law Concept.

Nonprofit status refers to incorporation status under state law.

Several business forms for nonprofits – unincorporated association, nonprofit corporation, charitable trusts, certain LLCs.

Tax-exempt – status refers to IRS federal income tax exemption [501(c)(3)] and state tax exemption.

What is the difference between nonprofit and tax-exempt?

I hear a lot of people (even in the nonprofit sector) mixing up the terms “nonprofit” and “tax-exempt.” Just because your organization is a “nonprofit corporation,” does not make it “tax-exempt.” Since they are completely different concepts, it’s important to understand the difference between nonprofit and tax exempt.

- Nonprofit status refers to status under state law.
- Tax-exempt status refers to federal income tax exemption under the Internal Revenue Code (the “Code”) and to certain state taxes.

The word “nonprofit” generally is used to describe an organization that works to serve a public purpose, rather than to provide financial benefit to any particular individual, corporation, or entity.

Nonprofits are organized around a cause, mission, or community need. They are organizations that work to serve a public purpose.

Tax-exempt status exempts a nonprofit from paying corporate income tax on income generated from activities that are substantially related to the purposes for which the group was organized.

Many people mistakenly call such organizations “501(c)’s” or “501(c)(3)’s”. These letters and numbers refer to a specific tax category in the Internal Revenue Code.

A nonprofit organization – whether a corporation or an unincorporated association – is *not* automatically exempt from federal or state taxes. To become exempt, the corporation must meet certain requirements and apply with both the IRS and the State.



Which forms do exempt organizations file?

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

Status	Form to File	Instructions
Gross receipts normally \leq \$50,000 Note: Organizations <u>eligible</u> to file the <i>e-Postcard</i> <u>may choose to file a full return</u>	<u>990-N</u>	n/a
Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000	<u>990-EZ</u> or <u>990</u>	<u>Instructions</u>
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	<u>990</u>	<u>Instructions</u>
Private foundation - regardless of financial status	<u>990-PF</u>	<u>Instructions</u>

Additional forms, schedules, and instructions are available:

- Current tax year
- Prior tax years

Page Last Reviewed or Updated: 09-Dec-2016

Charities & Non-Profits Topics

- [A-Z Index](#)
- [Search for Charities](#)
- [Education Sessions](#)
- [Charity and Nonprofit Audits](#)
- [Free e-Newsletter](#)
- [Future Webinars and Recorded Events](#)
- [Life Cycle](#)
- [Taxpayer Bill of Rights](#)
- [Requesting Educational Services](#)
- [Tax Exempt and Government Entities](#)
- [Tax Exempt and Governmental Entities Issue Snapshots](#)
- [Charities & Non-Profits Home](#)



Organizations Not Required to File Form 1023

The following types of organizations are not required to file Form 1023 for recognition of exemption under Internal Revenue Code section 501(c)(3):

- Churches, including synagogues, temples and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization (other than a private foundation) that has gross receipts in each taxable year of normally not more than \$5,000.

Contributors' contributions to these types of organizations are tax deductible. Although there is no requirement to do so, many churches and small organizations seek IRS recognition because recognition assures contributors that contributions are deductible.

Additional information

- [Publication 1828, Tax Guide for Churches and Religious Organizations](#)
- [Public charity - tax exemption application](#)

Page Last Reviewed or Updated: 13-Oct-2016



Exempt Organizations - Required Filings

Although they are exempt from income taxation, exempt organizations are generally required to file annual returns of their income and expenses with the Internal Revenue Service. If an organization has unrelated business income, it must file an unrelated business income tax return. In addition to filing an annual exempt organization return, exempt organizations may be required to file other returns and pay employment taxes. Some organizations may be required to file certain returns electronically.

Additional information

- [Form 990 Resources and Tools](#)

Page Last Reviewed or Updated: 16-Dec-2016



Exemption Requirements - 501(c)(3) Organizations

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, *i.e.*, it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see [Political and Lobbying Activities](#). For more information about lobbying activities by charities, see the article [Lobbying Issues](#); for more information about political activities of charities, see the FY-2002 CPE topic [Election Year Issues](#).

Additional Information

- [Application Process Step by Step](#): Questions and answers that will help an organization determine if it is eligible to apply for recognition of exemption from federal income taxation under IRC section 501(a) and, if so, how to proceed.
- [Private foundations - requirements for exemption](#)
- [Tax-Exempt Status](#)- online training available at the IRS microsite [StayExempt.irs.gov](#).

Page Last Reviewed or Updated: 26-Jan-2017

Nonprofit Exemption

Purchases by Qualified Nonprofit Entities of Property and Services Are Tax Exempt

Generally, nonprofit entities are exempt from paying sales or use tax on their purchases of property and services. A nonprofit entity must apply for and receive the Sales and Use Tax Certificate of Exemption from the Department of Revenue before making tax-exempt purchases. The application is available on the Department's website. An out-of-state 501(c)(3) organization may use its federal authorization to make tax-free purchases in Tennessee.

New Exemption Certificates Issued

Every four years the Department reviews all registered nonprofit entities to determine their continued eligibility for the Sales and Use Tax Certificate of Exemption. Eligible nonprofit entities have received their new Certificates of Exemption with an effective date of July 1, 2015.

Any dealer who makes a tax-exempt sale of property or services to a nonprofit entity on or after July 1, 2015, must obtain the new Certificate of Exemption to document the tax-exempt sale. Dealers should maintain exemption certificates dated prior to July 1, 2015, to verify previous tax exempt sales.

The Nonprofit Exemption Does Not Extend to Taxable Sales the Nonprofit Makes

The exemption applies to all property or services that the nonprofit entity will use, consume or give away. The exemption does not extend to sales of

property or services made by a nonprofit entity to consumers.

See back for SSO specific guidelines

Nonprofits Making Regular Sales May Use a Resale Certificate to Buy Merchandise for Resale without Paying Tax

If the entity regularly makes sales of merchandise, it must register with the Department to collect and pay sales tax on its sales. In addition to the Tennessee Certificate of Registration, the entity will receive a resale certificate that can be used to make tax-exempt purchases of merchandise that it resells.

A Nonprofit Entity Must Provide a Copy of Its Certificate of Exemption to the Vendor When Making a Tax-Exempt Purchase

A nonprofit entity must provide a copy of its certificate of exemption, with the bottom portion of the certificate filled in, to a vendor when making purchases. A nonprofit entity also may use a fully completed streamlined sales tax certificate, which must include the exemption authorization number. The exemption number is located on the new exemption certificate.

Nonprofit Employees' or Contractors' Purchases Made with Personal Checks or Personal Debit/Credit Cards Still Taxable

The exemption only applies to sales made directly to the nonprofit entity. This means that the property or service must be purchased with the nonprofit entity's funds (cash, the entity's check, or the entity's debit/credit card). A purchase made with a personal

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check or personal debit/credit card is not exempt, even if the purchaser is an employee or contractor of the exempt entity and will be reimbursed by the entity. Sellers should not accept the nonprofit exemption certificate when payment is made using funds not belonging to the nonprofit entity.

An Entity Must Continue to Qualify for the Exemption in Order to Use the Exemption Certificate

Qualifications for an exemption are subject to review and verification upon audit. Misuse of an exemption certificate can result in not only a tax assessment, but also potential revocation of the exemption certificate and the entity's sales tax license.

A Nonprofit Making Sales during Two or Fewer Temporary Sales Periods May Use Its Exemption Certificate to Buy Merchandise for Resale without Tax

If the entity only sells merchandise or services during two or fewer temporary selling periods per year, with each period lasting 30 days or less, then it is not required to register to collect sales tax on its sales. However, if more than two temporary selling periods take place during a year, or if a sales period extends beyond 30 consecutive days, then all sales for the year are subject to sales tax. The nonprofit entity may use its Certificate of Exemption to make

tax-exempt purchases of merchandise that it will sell during two or fewer temporary sales periods.

K-12 Schools and School Support Groups Pay Tax on Purchases and Do Not Collect Tax on Sales

Schools (kindergarten through 12th grade) and school support groups must pay sales or use tax on all purchases of property and services that are intended for resale, except for food for school meals, textbooks and workbooks. They are not allowed to make tax-exempt purchases for resale by using a resale certificate or a Certificate of Exemption. However, the schools and school support groups are not required to register to collect the sales tax on any of their sales.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 67-6-322; Tenn. Code Ann. § 67-6-409; Tenn. Code Ann. § 67-6-102; Tenn. Code Ann. § 67-6-229; TENN. COMP. R. & REGS. 1320-5-1-.09; TENN. COMP. R. & REGS. 1320-5-1-.51

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SMOOTH TRANSITIONS

Organizing Your Booster Club Records

It is important that your organization's permanent records and financial documents be handed over to the new incoming officers. Now is the time to gather up these documents and prepare for a face-to-face meeting to help your successors get started on the right foot.

Your booster club's permanent records should include:

- Articles of incorporation (if your group is incorporated as a nonprofit in your state)
- Bylaws (including documentation of prior amendments)
- PBUSA membership certificate verifying your 501(c)(3) tax-exempt status and/or IRS EIN letter (Form CP575)
- State income tax exemption documents (if any)
- State sales tax exemption documents (if any)
- State fundraising registration documents (if any)
- Year-end financial report and statement

Financial records should include:

- IRS 990-series return (990N, 990EZ or full 990) – three (3) most recent returns must be publicly available upon request
- Treasurer's reports (periodic) – hold for 7 years; then destroy
- Financial documents – hold for 7 years; then destroy
 - bank statements
 - cancelled checks
 - check registers
 - invoices
 - receipts
 - cash tally sheets
 - investment statements

Other helpful documents to pass on:

- Calendar / Timeline
- Budget / Spreadsheets / Statements
- Publicity (fliers, posters, emails, etc.)
- Vendors used (w/ helpful info such as "recommended" or "do not use")
- Feedback / Suggestions for improvement
- Ideas for next year

Transitions are easy when you're a member of PBUSA.
Your key documents and financial records can be stored in the cloud in your online dashboard.

 407-347-0063

 info@parentbooster.org

 parentbooster.org



Guide to Conducting an Internal Financial Review

School support organizations (booster clubs) should conduct a financial review of the organization's financial practices each year. This review is intended to ensure that appropriate financial policies are in place, and that each organization is following these policies.

Step #1: Gather financial documents including:

- Copies of all written financial policies
- Copies of treasurer's reports for the year (or other period) to be reviewed
- List of all bank and investment accounts, including names of persons authorized to sign on each account
- Copies of all bank and other financial statements for the period to be reviewed
- Copies of all bank and investment account reconciliations for the period to be reviewed
- Cash tally sheets o Cash receipts journal
- Invoices, receipts and other documents
- Documentation of any restrictions on the use of any particular funds or donor gifts
- IRS letter documents including most recent Form 990, IRS letter recognizing tax-exempt status, and IRS letter assigning an EIN (employer identification number) to the organization.

Step #2: Review financial documents and processes.

- Check the organization's EIN (employer identification number) as assigned by the IRS against the EIN used on the organization's bank and other financial accounts. Make sure the school's EIN is not being used.
- Check names of persons authorized to (a) approve transactions and (b) sign checks, against:
 - o persons authorized to conduct these activities in the organization's minutes; and,
 - o bank records indicating who is authorized as a signatory.
- Check to ensure that the same person(s) who sign checks are not the same/or only persons reviewing monthly bank statements.
- Check all bank reconciliations to determine that the beginning balance of one month is the same as the ending balance of the previous month. Also note whether the balance listed on financial statements is the same as the balance listed on the treasurer's reports presented to the organization.
- Pick one month and perform a bank reconciliation using the original records. If you find a discrepancy between your reconciliation and the reconciliation provided by the person who

performed the original reconciliation, research the discrepancy to find the error or explanation for the discrepancy.

- Count all cash in petty cash accounts to ensure that the count agrees with the books.
- Check to see if the organization carries fidelity bond coverage on people handling the organization's funds; if insurance is not held, propose that the organization consider obtaining bonding coverage.

Step #3: Review income and receipts.

- Determine if the deposits listed on the financial reports provided to the organization match deposits listed on bank statements.
- Check to see if cash tally sheets match the amount of cash reported as received from an event on financial reports, and also match the deposit indicated on bank statements.

Step #4: Review disbursements.

Test to be sure that payments made were properly authorized – by a line item in the approved budget, an approved amendment to the budget, or an appropriate vote authorizing the expenditure.

Test purchase orders to be sure that they were properly approved and match the actual disbursement or invoice.

Review records to ensure that there is an invoice, receipt or other appropriate written documentation for each disbursement, and that the amounts match.

Step #5: Review Tax/information returns.

Review financial records to ensure that appropriate federal (IRS Form 990) and state income tax/information returns have been timely filed.

Step #6: Review financial control systems.

- Check to evaluate whether financial duties have been appropriately separated. Although it can be difficult for small organizations to separate financial duties, certain separations are essential for appropriate financial controls. These separations protect both the organization, and the individuals handling the finances. Specifically:
 - Individuals with signature authority should NEVER approve the transactions/disbursements for which they sign. All expenditures should be approved in an annual budget, as originally approved or amended, or by a vote of the board or membership as appropriate. All disbursements should be documented by an invoice, receipt or other appropriate written documentation.
 - The individual(s) with signature authority may reconcile bank statements. However, at least one additional officer or director should review monthly bank statements, or bank statements may be included with the treasurer's report to the board/membership.

- Finances should be reviewed annually by an audit committee that consists of two or more individuals who do not routinely handle the organization's finances, such as by being a signatory on the accounts.
- Cash should always be counted by at least 2 persons at/near the time received, and then recounted by the treasurer or other individual prior to deposit.

Step #7: Review reporting systems to ensure adequate information is provided for the organization and its officers/directors to make reasonable decisions.

- Are reports from the treasurer timely and complete?
- Are financial policies, including separation of financial controls, being followed?
- Are all records being gathered (invoices, receipts, cash records, checks and disbursement records, bank records, treasurer's reports) so that they can be reviewed as needed, and only discarded in accordance with the organization's record retention guidelines?

Step #8: Write a report.

The financial review/audit report should document at a minimum:

- Steps taken in the financial review
- Current fund(s) balance and balance sheet
- Comments, if any, on any concerns or discrepancies found and the audit committee's recommendations to correct these concerns or discrepancies.

Quick Reference Guide to Fundraising

- 1. Funds must support the organization's public tax-exempt purpose.**
 - For example: amateur athletics, K-12 education, or performing arts
 - Funds must support the entire team, band, etc., not just individuals who raised the money.
 - May not purchase equipment (provide assets to) a for-profit school.
- 2. Steer clear of IFAs (individual fundraising accounts).**
 - IFAs are credits given to individuals for funds raised.
 - IFAs are not tax-exempt activities.
 - They often result in illegal private benefit.
- 3. Know & advise donors what is tax-deductible.**
 - Deduct from contribution the value of anything received.
 - The 501(c)(3) is responsible for telling the donor the deductible portion.
- 4. "Fair share" donations.**
 - Voluntary payment of amount suggested by an organization as the cost per student to participate in an activity.
- 5. Raffles, Bingo and other "games of chance" have special rules.**
 - Many states, counties and/or cities require you to register.
 - In many places, games of chance are not legal.
- 6. Register & collect sales tax if required.**
 - Know the difference (check your state and local rules).
 - Tax on items purchased
 - Tax on items sold