



**TREASURERS' GUIDE  
DOCUMENT SUPPLEMENT  
2011-2012**

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## 1. SBA Bylaws (Relevant Excerpts)

Note: The following are relevant excerpts from the SBA Bylaws, current as of the time this document was created. While these are the most important provisions for the functioning of student organization finances, please review the Bylaws in their entirety, checking for updates (available on the SBA website at [www.gwsba.com](http://www.gwsba.com)). Violations of the Bylaws will not be excused for a failure to acquaint yourself with all provisions.

## **LEVEL 400 – THE LEGISLATIVE**

### **Bylaw 410 – Legislation**

- (a) The Senate may consider legislation at its meetings. All legislation considered by the Senate must be in writing.
- (b) Unless otherwise specified, a majority vote of the Senators who are present at the time of the vote shall be sufficient to pass legislation.
- (c) A resolution may be sponsored by any member of the Student Bar Association and may be introduced at the meeting at which it will be considered.
- (d) A bill may be sponsored by any member of the Senate or any Executive Officer. Bills must be submitted to the Executive Vice President and the Chief of Staff prior to the meeting at which it will be considered. Bills involving the expenditure of funds must also be submitted to the Vice President of Finance prior to the meeting at which it will be considered.
- (e) The Senate may decide to vote on ad hoc funding requests from Student Bar Association officers, student organization, or members of the student body. Such requests must first be presented to the Finance Committee of the Senate, in accordance with the committee's procedures for ad hoc funding requests. The Finance Committee will then present the request and its recommendation to the entire Senate for ratification. The Chief of Staff and Vice President of Finance shall keep a permanent record of all such special funding requests and their final disposition by the Senate.
- (f) All provisions that regulate, but that are not codified in the SBA Constitution or the SBA Bylaws, become non-binding recommendations at the end of the term of the Senate that passed the provisions.

## **LEVEL 600 – STUDENT ORGANIZATIONS**

### **Bylaw 601 – Recognition of Student Organizations**

- (a) The provisions of any Bylaw notwithstanding, no student organization shall be recognized without a determination by the Senate that the organization has sufficient student interest.
- (b) Pursuant to Article I, § 8 of the Constitution, recognition of student organizations shall be the sole province of the Senate of the Student Bar Association and such recognition shall continue only at its pleasure.
- (c) An organization requesting recognized status must first contact the Charter Committee with a draft of its proposed constitution or for assistance in preparing a constitution. The Charter Committee will then review the draft constitution and make recommendations. Once the student organization's constitution meets the criteria established by the Charter Committee, the organization shall be submitted to the Senate for official recognition. The Senate shall hold recognition votes during the second Senate meeting in October, the first meeting in January, and during the first Senate meeting in March. The Senate may schedule additional recognition votes in extraordinary circumstances. Additional recognition votes must be scheduled at least one (1) week in advance. At these meetings, only a majority vote is required to effect official recognition of a student organization. When recognition votes are not scheduled, official recognition

requires a unanimous vote. Whenever a recognition vote is held, the Senate President shall ask if any George Washington University Law School students, faculty, or administrators object to the creation of the student group. In the event that an objection is raised, the Senate shall postpone the recognition vote to another date so that an investigation can be performed and a mediator shall be appointed to attempt to resolve the dispute. Should the mediator be unable to resolve the dispute in a reasonable time, the Senate may decide the dispute.

- (d) Once the Senate officially recognizes a student group, that group shall enter a probationary period, as described in Bylaw 907(b).
- (e) The Charter Committee's criteria for student organization constitutions shall be limited to constitutional, grammatical, formal, and practical standards. Consideration of the validity of the purpose of the organization shall be the sole province of the Senate.

### **Bylaw 602 – Requirements for Student Organizations**

- (a) All recognized student organizations shall:
  - (1) Be continuously available for additional membership, activities, and participation by all members of the law school community;
  - (2) Openly and widely publicize organizational meetings and all other activities that they sponsor;
  - (3) Submit, to the Charter Committee for approval, a copy of an organizational constitution that complies with this Bylaw;
  - (4) Submit any revisions of an organizational constitution to the Charter Committee for approval before any such revisions are set to take effect;
  - (5) Keep on file for their own reference and for the reference of their members a copy of their constitution, together with any applicable by-laws;
  - (6) Place a copy of their organizational constitution in the Student Bar Association office;
  - (7) Participate fully in the activities of the Gavel Club, as described in Bylaw 605;
  - (8) Notify the Student Bar Association Chief of Staff as early as possible, but in all events, no later than one week after any election of organizational officers. The notification shall include the name of each individual elected and the position to which he was elected; and
  - (9) Conduct all activities in a manner consistent with the provisions and spirit of the University Policy on Equal Opportunity, the University Guide to Student Rights and Responsibilities, the organization's own constitution, and the Constitution and Bylaws of the Student Bar Association.
- (b) Failure to comply with any portion of this Bylaw will be cause for the Senate to impose by a majority vote, whatever sanctions it deems appropriate, including, but not limited to, censure, impoundment and reclamation of an organization's funds, loss of eligibility for student activities funding, and/or suspension of privileges. The Senate may employ official withdrawal of recognition by a two-thirds (2/3) vote, in accordance with Bylaw 604(d).
- (c) Notice shall be given to all affected organizations when punitive action may be taken by the Senate of the Student Bar Association.

### **Bylaw 603 – Required Format for Student Organization Constitutions**

- (a) All constitutions must:
  - (1) Be typed, with the name of the student organization atop the first page, and with all subsequent pages numbered;
  - (2) Begin with a preamble that clearly states the goals and purposes of the organization; and
  - (3) Comply with the provisions and spirit of the University Policy on Equal Opportunity, the University Guide to Student Rights and Responsibilities, and the Constitution and Bylaws.
- (b) Student organization constitutions should be set up in the following format:
  - (1) Preamble

- (2) Article I – Composition of Organization
- (3) Officers
  - (i) Elections
  - (ii) Terms of Office
  - (iii) Committees (if any)
  - (iv) Definition of Membership
- (4) Article II – Duties of Office
  - (i) Beginning Section 1, list each officer, describing their duties, qualifications for election.
  - (ii) List each committee mentioned in Article I, describing their duties and responsibilities.
- (5) Article III – Removal from Office
  - (i) Section 1 - Processes for removal of officers.
  - (ii) Section 2 - Terms for filling of vacant offices.
- (6) Article IV – Meetings.
  - (i) Describe the basic rules for calling and running meetings.
- (7) Article V – Terms for Amendments.
  - (i) Delineate all terms that are needed to effectuate any changes in the constitution or of the bylaws.
  - (ii) All changes of constitutions are contingent upon approval by the Student Bar Association.
- (8) Article VI – A provision outlining a fundraising plan.
- (9) After Article VI, constitutions may include any provisions deemed necessary for the proper governing of the organization.
- (c) Subject to approval of the Senate, and notwithstanding section (b) of this bylaw, the Charter Committee may amend or modify the requirements for student organization constitutions as necessary.
- (d) All constitutions must state that they are to be construed in compliance with the provisions and spirit of the University Policy on Equal Opportunity, the University Guide to Student Rights and Responsibilities, and the Constitution and Bylaws.
- (e) A potential student group may use a constitution required by a reputable national or international organization that the proposed student group would be affiliated with. Such constitutions do not have to comply with SBA Bylaw 603(a)-(d). However, when a potential student group submits a mandatory constitution, the potential student group must also submit a memorandum of understanding certifying that the mandatory constitution does not conflict with and will be construed in compliance with the provisions and spirit of the University Policy on Equal Opportunity, the University Guide to Student Rights and Responsibilities, and the Constitution and the Bylaws. Such memorandum of understanding must explicitly state why the mandatory constitution complies with these policies and fill in any substantive gaps. For the purposes of SBA rules and procedures, the mandatory constitution and the memorandum of understanding together are to be treated as the student group’s constitution.

**Bylaw 604 – Termination of Student Organization Recognition**

- (a) Should any recognized student organization remain inactive for a period of two semesters, that organization shall, by operation of this Bylaw, automatically have its status as a recognized student organization terminated, along with all the rights and privileges accorded thereto. If any organization disputes that it was inactive during the prescribed period, the Senate shall resolve the issue by a simple majority vote, after hearing from both representatives of the student organization in question, and the Charter Committee.

- (b) For purposes of this Bylaw, the term “inactive” means that an organization has done no programming, or has no officers, or has no organized membership.
- (c) Once an organization loses its status as a recognized student organization, students wishing to revive the organization must apply for recognition in the same manner as prescribed for new student organizations under these bylaws. Once recognized, such groups must also comply with the probationary period prescribed in Bylaw 907(b) to reestablish eligibility for annual funding.
- (d) The Senate may withdraw recognition of any student organization by a two-thirds (2/3) vote of the Senate.

**Bylaw 605 – The Gavel Club**

- (a) The Gavel Club shall comprise the Director of the Gavel Club, the Vice President of Finance, the Minority Affairs Committee Director (if such a committee should exist), and the President (or his designee) and Treasurer from each officially recognized student organization.
- (b) The Director of the Gavel Club shall have the power to convene a meeting of the Gavel Club with seventy-two hours notice. All official meetings of the Gavel Club shall be chaired by the Director of the Gavel Club.
- (c) All members of the Gavel Club shall have voting rights within the Gavel Club.
- (d) All student organizations are expected to send at least one representative to each regularly scheduled meeting of the Gavel Club. The Senate, including the Finance Committee, may consider a group’s failure to do so when considering that group's funding. The Director of the Gavel Club shall, at the conclusion of each academic year, submit a report to the Finance Committee detailing the attendance record of each group, to be used in the Fall budgeting process.
- (e) The Student Bar Association President or his designee may promulgate any rules and regulations it feels necessary for the successful operation of the Gavel Club.
- (f) The Gavel Club shall create and maintain the Master Calendar, a centralized system for publicizing events. The Gavel Club shall form a sub-committee to ascertain whether student groups are recording their events on the Master Calendar. This sub-committee shall maintain regularly updated reports on whether and to what extent each student group is using or failing to use the Master Calendar. It shall provide such reports to the Senate Finance Committee for every student group that seeks ad-hoc or regular funding.
- (g) Fundraiser Conflicts
  - (1) Conflict Resolution Process
    - (A) Each organization may submit a detailed explanation of its proposed annual fundraiser required by Bylaw 907 to the Master Calendar within two weeks of the beginning of the academic year.
    - (B) The Director of the Gavel Club shall distribute a completed, compiled list of the proposed fundraisers to each organization’s president within three days of receiving said fundraisers pursuant to subsection (A).
    - (C) If an organization does not submit a fundraiser under subsection (A) said organization may not hold a conflicting fundraiser and may not seek redress under subsection (F). Upon receiving late notice of a fundraiser, the Director of the Gavel Club shall notify all organizations of the fundraiser unless the fundraiser is a bake sale.
    - (D) If an organization (i) believes there is a conflict between its fundraiser and that of another organization, and (ii) the organization wishes to prevent the conflict, the president must submit a complaint to the Director of the Gavel Club and the president of the other organization within three (3) business days of being sent the information about the fundraiser. For the purposes of this section, a conflicting fundraiser is one that is substantially similar in kind to another fundraiser. Whether

fundraisers are substantially similar depends on a consideration of factors, including, type of item, design, and the date(s) the item is offered.

- (E) The organizations with conflicting fundraisers shall work alone or with the Director of the Gavel Club to eliminate the conflicts, taking into consideration the organizations' past fundraisers, mission, the interests of the student body, and any other interests the Gavel Club finds. Significant weight should be placed on the interests of the student body.
  - (F) In the event the conflicting organizations cannot agree to eliminate the conflict, the Gavel Club shall have the authority to prohibit an organization from holding a specific fundraiser by a majority of the votes cast.
  - (G) This subsection shall not apply to fundraisers that are bake sales.
- (2) An organization may appeal the decision of the Gavel Club to the SBA Supreme Court. The decision of the Gavel Club will not be disturbed on appeal, absent a clear showing of an abuse of the Gavel Club's discretion.
  - (3) In allocating funding to student organizations, the SBA may consider whether such organization has complied with an arrangement under 605(g)(1)(E), 605(g)(1)(F), or 605(g)(2).

#### **Bylaw 606 – The Charter Committee**

- (a) The Charter Committee of the Senate shall create, maintain, and make accessible materials to aid students in forming a student group.
- (b) The Charter Committee shall
  - (1) create and maintain records regarding Student Group and Provisional Student Group status, including dates of recognition; and
  - (2) retain copies of recognized constitutions.
- (c) All information maintained by the Charter Committee is public and shall be made available to any current student or administrator.
- (d) The Charter Committee may investigate suspected violations of SBA rules and submit investigative reports to the Senate.
- (e) It is against SBA policy for any group to advertise itself in any way that suggests it is a student group affiliated with the George Washington University Law School until its materials have been approved by the Charter Committee.

### **LEVEL 900 – FINANCIAL PROVISIONS**

#### **Bylaw 901 – General Provisions**

- (a) Within these Bylaws, the term “allocate” shall refer to the ability to designate how money shall be spent. The term “authorize” shall refer to the ability to actually release money from University accounts via signature and communication to the University finance offices.
- (b) Except as otherwise provided in Bylaw 908, the Senate shall have the sole authority to allocate Student Bar Association funds.
- (c) Except as otherwise provided in Bylaw 902(b) & (c), the Vice President of Finance shall have the sole authority to authorize the disbursement of funds from the Student Bar Association accounts, as well as the accounts of all officially recognized student groups. Disbursement shall include the expenditure of or reimbursement from funds.

#### **Bylaw 902 – Authorization of Disbursements**

- (a) As provided in Bylaw 901(c), the Vice President of Finance shall have the sole authority to authorize the disbursement of funds from the Student Bar Association accounts, as well as the

accounts of all officially recognized student groups.

- (b) The Vice President of Finance shall not authorize disbursements to himself. If money is to be disbursed to the VPF, the President shall authorize such a transaction.
- (c) In the event that the Vice President of Finance is unavailable, or at the direction of the VPF, the Comptroller(s) shall have the authority to authorize the disbursement of money from Student Bar Association and student organization accounts. In the event that both the VPF and the Comptroller(s) are unavailable, the authority to authorize disbursements shall pass first to the President, then to the Executive Vice President. Should the Comptroller authorize the disbursement of funds in violation of this Bylaw, he will have committed a violation of these Bylaws and provide just cause for his dismissal. Should the President or Executive Vice President authorize the disbursement of funds in violation of this Bylaw, they will have committed a violation of this Bylaw, subject to the disciplinary proceedings described in Level 1100 of these Bylaws.
- (d) When any officer other than the Vice President of Finance authorizes the disbursement of funds in accordance with Bylaw 902(c), that officer shall report the action to the VPF as soon as possible. Failure to do so is a violation subject to the disciplinary proceedings described in Level 1100 of these Bylaws.
- (e) The Vice President of Finance shall process only those requests for disbursement made on the proper forms and supported by proper documentation. The proper forms shall be designed and maintained by the VPF, and shall request all information that the VPF deems necessary to process the request. Proper documentation shall include, but is not limited to, original receipts and invoices.
- (f) Under no circumstances may student organization or Student Bar Association officers, other than the Vice President of Finance or his designee, request disbursement of funds directly from the University finance office. Violations of this bylaw may result in the forfeiture of budgeted funds. Repeated violations of this Bylaw by a student organization will result in the initiation of sanctions in accordance with Bylaw 602(b).
- (g) Disbursements taking the form of reimbursements shall only be made to the individual who incurred the expense.
- (h) No disbursement shall be made that violates Federal, State, or local law, University rules and regulations, or the Student Bar Association Constitution and Bylaws.

#### **Bylaw 903 – Deposits**

- (a) All funds raised by either student organizations or the Student Bar Association, be they cash, check, or credit card authorizations, shall be deposited with the Vice President of Finance or Comptroller(s) within seventy-two hours of their receipt.
- (b) All student organizations and Student Bar Association officers responsible for fundraising events are highly encouraged to inform the Vice President of Finance of upcoming events to make arrangements for the timely deposit of funds raised.
- (c) Funds may be deposited directly with the University finance office only if the Vice President of Finance and Comptroller(s) are not available. Immediate notification of the VPF via e-mail is required if this emergency exception is invoked.

#### **Bylaw 904 – Accounts**

- (a) All accounts, including those held by both the Student Bar Association and the several student groups, are subject to the rules and regulations established by the University and the Law School.
- (b) Student Bar Association Accounts
  - (1) For purposes of these Bylaws, and in accordance with greater University policy, the Student Bar Association shall have access to three accounts: the C Fund, the R Fund, and the Student Association Allocation.

- (2) The C Fund refers to the money allocated to the Student Bar Association from the Dean at the beginning of each year. In accordance with University policy, any money not disbursed from the C Fund by July 1st of a given year is reclaimed by the Deans. No deposits may be made into this fund.
  - (3) The R Fund refers to the rollover account held by the Student Bar Association. All money raised by the Student Bar Association is deposited into this fund and is not subject to reclamation by the Deans.
  - (4) The Student Association Allocation refers to the money allocated to the Student Bar Association from the Student Association Senate during the annual budgeting process. In accordance with Student Association policy, any money not disbursed by the freeze date established annually by the Vice President of Financial Affairs is subject to reclamation by the Student Association.
- (c) Student Organization Accounts
- (1) All officially recognized student organizations must maintain both a C Fund and R Fund account with the University finance offices. Access to these accounts may only be achieved via the Student Bar Association Vice President of Finance.
  - (2) The C Fund refers to the money allocated to a student organization by the Student Bar Association through the annual budgeting process outlined in Bylaw 909. The use of the C Fund is restricted to the provisions established by the Student Bar Association Senate outlined in Bylaw 910. Each year, the Vice President of Finance shall announce a freeze date for the C Fund at the end of the Spring Semester, after which all monies still in the C Fund shall be reclaimed by the Student Bar Association.
  - (3) The R Fund refers to the rollover account held by a student organization. All money raised by a student organization is deposited into this fund. The use of the R Fund is not restricted to the provisions established by the Student Bar Association Senate outlined in Bylaw 910. The R Fund is not subject to reclamation during the annual freeze process; however, this provision shall not be construed to limit the authority of the Senate to impound and reclaim an organization's funds as outlined in Bylaw Level 600.
  - (4) Officially recognized student organizations may not maintain a separate bank account not associated with the University finance office.

#### **Bylaw 905 – Allocation of Funds**

- (a) At the beginning of every academic year, the Student Bar Association Senate shall allocate funds from the Student Bar Association accounts to the Student Bar Association itself and the several student groups for use in that academic year. The allocation process for the several student groups is outlined in Bylaw 909.
- (b) The Finance Committee, as described in Bylaw 906, shall be charged with proposing a budget for the disbursement of the Student Bar Association C Fund to the several groups.
- (c) The Vice President of Finance shall be charged with proposing a budget for the disbursement of the Student Bar Association R Fund and Student Association Allocation.
- (d) In accordance with Bylaw 908(a), the Senate shall, at its discretion, allocate funds to the Organization Oversight Preparedness Supplement (OOPS) fund.
- (e) The Senate shall allocate \$1,000.00 to the Vice President of Finance as a discretionary fund to supplement the normal operation of the Student Bar Association.

#### **Bylaw 906 – The Finance Committee**

- (a) In accordance with Bylaw 404(b) there shall be a standing Finance Committee in the Senate to oversee the financial and budgeting activities of the Student Bar Association.
- (b) The Executive Vice President shall appoint members to this committee within the three week period following Senate ratification of the Spring- and Fall-election results. Appointees in each

- period shall be from among those elected or re-elected in that election. Whether to add additional committee members in the Fall shall be at the Executive Vice President's discretion.
- (c) The voting and non-voting members of the Finance Committee shall be as follows:
    - (1) The voting members of the Finance Committee shall be Senators appointed by the Executive Vice-President who has responsibility for committee assignments; and
    - (2) The Vice President of Finance and Comptroller(s) will serve as non-voting members of the Finance Committee.
  - (d) The term of each voting member will run concurrently with their elected term and the term of nonvoting members shall run concurrently with their appointments.
  - (e) The Finance Committee shall:
    - (1) Review all budget requests submitted to the Student Bar Association by eligible student organizations;
    - (2) Propose a budget for disbursement of funds to the various eligible student organizations;
    - (3) Hear all requests for ad hoc funding requests made by members of the student body and recommend to the Senate whether the Senate should approve;
    - (4) Make recommendations to the Senate on possible financial sanctions for violations of the financial Bylaws and regulations of the Student Bar Association;
    - (5) Initiate legislation related to the financial and budgeting activities of the Student Bar Association and student organizations;
    - (6) Support legislative initiatives of other Senators and standing committees by proposing financing alternatives; and
    - (7) Execute other duties as assigned by the Executive Vice-President or the Senate.
  - (f) Chair of the Finance Committee
    - (1) After the annual committee assignment process, the voting members of the Finance Committee will elect a Chair of the Finance Committee from amongst themselves.
    - (2) The Chair of the Finance Committee shall:
      - (i) Oversee and manage the activities of the Finance Committee. This includes coordinating all requests for ad hoc funding;
      - (ii) Maintain a calendar of budget hearings and ad hoc funding hearings;
      - (iii) Assist the Vice President of Finance and President to prepare an executive budget for the Student Bar Association; and
      - (iv) In conjunction with the Vice President of Finance, regularly audit the financial records of the Student Bar Association and all activities funded by the Student Bar Association, and report immediately any improprieties to the Senate.
  - (g) The Executive Vice President shall have the power to appoint additional Finance Committee members for the 2010-2011 academic year notwithstanding the three week requirement in 906(b).

**Bylaw 907 – Funding Student Organizations**

- (a) No organization shall be eligible for funding unless that organization is an officially recognized student organization.
- (b) Immediately upon official recognition of a student organization, that organization shall enter a probationary period. During such a period, a student organization shall not be eligible to receive an annual budget from the Senate. An organization entering its probationary period during the Fall semester, ends its probationary period on July 1<sup>st</sup> that follows. An organization entering its probationary period during the Spring semester, ends its probationary period on the January 1<sup>st</sup> that follows.
- (c) Upon completion of the probationary period, an organization shall be eligible to receive an annual budget unless the Senate determines that the organization has failed to satisfy the requirements of Level 600 of these Bylaws.

- (d) During its probationary period, a student organization may receive funding through the ad hoc process set forth in Bylaw 410(e) and from the OOPS fund, as set forth in Bylaw 908.
- (e) All officially recognized student organizations must open all financial and related records to inspection or audit upon the request of authorized University and Student Bar Association officials.
- (f) Every officially recognized student organization must hold at least one fundraising event or activity per academic year to maintain eligibility for funding. The anticipated revenue of such a fundraiser shall be considered in the budget allocation process.

**Bylaw 908 – The Organizational Oversight Preparedness Supplement Fund**

- (a) During the annual budgeting process, the Senate shall, at its discretion, allocate funds to the Senate Finance Committee for the Organizational Oversight Preparedness Supplement (OOPS) fund.
- (b) Money from this fund may be disbursed by the Finance Committee in extraordinary circumstances. A majority vote of the Finance Committee shall be required to allocate money from this fund. The Finance Committee shall report on any allocations from this fund at the subsequent Senate meeting.
- (c) The purpose of this fund is to finance unforeseen, immediate, and necessary expenses incurred by the Student Bar Association or the several student organizations where the Senate is unavailable to vote on the issue.
- (d) This is a declining balance fund and can only be replenished by subsequent legislation.

**Bylaw 909 – Student Organization Annual Budget Process**

- (a) A student organization is eligible to receive annual funding only if it has satisfied the requirements set forth in Level 600 of these Bylaws and Bylaw 907.
- (b) The Chair of the Finance Committee shall set a due date for annual budget proposals no later than the second Wednesday following the first day of classes for incoming 1Ls. The Vice President of Finance shall give all eligible student organizations written notice at least ten (10) days before such proposals are due. Failure to submit a budget proposal by the date and time indicated may result in ineligibility for funding.
- (c) The following requirements apply to the annual budget process:
  - (1) All annual budget proposals must attempt to make a bona-fide estimate of the costs the organization will incur for each event it has planned and revenue expected to be raised by the event (if applicable);
  - (2) Each proposed event must be accompanied by a succinct description of the event;
  - (3) Each budget proposal shall state the current number of members within the organization, and separately state the number of active members within the organization;
  - (4) Each budget proposal must specify any monies currently in an organization's R Fund and any monies that the group expects to receive from sources other than the Student Bar Association including monies received during the mandatory annual fundraiser;
  - (5) No more than five percent (5%) of an organization's proposed budget may be for miscellaneous expenses; and
  - (6) All annual budget proposals must be submitted on a budget request form to be distributed by the Vice President of Finance.
- (d) Upon receiving all recognized student organization annual budget proposals, the Finance Committee shall meet individually with member(s) of each organization, preferably with the President and Treasurer, for the purpose of discussing any budgetary issues or concerns deemed relevant by the Committee.
  - (1) The Finance Committee shall record a written explanation of the factors considered,

- including, but not limited to those contained in Section 909(e) of these Bylaws.
- (2) The Finance Committee shall compile these explanations into a report that shall be submitted with the proposed budget to the Senate, in accordance with 906(e)(2).
- (e) The Finance Committee shall consider, but shall not be limited to the following criteria when making allocation recommendations:
- (1) The effectiveness of the recognized student organization with respect to meeting the goal of the organization as expressed by the preamble to its constitution;
  - (2) The overall contribution the organization makes to the Law School community;
  - (3) The number of law students registered as members of the recognized student organization;
  - (4) The actual number of persons that regularly participate in the activities of the recognized student organization;
  - (5) The way in which the recognized student organization has spent the money allocated to it during the current and prior academic years;
  - (6) A comparison of the organization's projected expenses with its budget request and actual expenses from the previous year;
  - (7) The recognized student organization's attempts at independent fundraising and the amount of R Fund money available to the student organization;
  - (8) The recognized student organization's compliance with all Level 600 Bylaws including Gavel Club attendance;
  - (9) The recognized student organization's compliance with the rules, deadlines, and regulations promulgated by the Finance Committee in accordance with Bylaw 909(g); and
  - (10) Other criteria as prescribed by the Senate.
- (f) The Finance Committee shall submit this report to the Senate for its approval in accordance with Bylaw 410. The Senate may debate and amend the proposed budget and the final budget shall be approved by a two-thirds (2/3) vote of the Senate.
- (g) The Finance Committee shall be vested with the authority to create additional rules governing the allocation and budget process as it deems necessary and beneficial. Should the Finance Committee exercise its authority under this section, any and all rules must be distributed to the recognized student organizations before such rules can take effect. Nothing in the section shall be construed as preventing the Senate from exercising its plenary power with respect to student activity funds and the allocation of said funds in the budgetary process.
- (1) The VP of Finance must distribute the budget guidelines written under this Bylaw and the Treasurer's Guide to all student groups at least 10 days before student organization budgets are due. The VP of Finance shall include in the budget guidelines any factors considered by members of the Finance Committee during the previous year's budget allocation process, as well as the factors enumerated in subsection 909(e) of the Bylaws. The voting members of the Finance Committee shall assist the VP of Finance in preparing the guidelines for distribution to student groups.
- (h) Any decisions of or rules promulgated by the Finance Committee may be appealed to the Senate. Upon a challenge to any such decision or rule, the Senate shall either affirm or reverse the Finance Committee by a majority vote.

#### **Bylaw 910 – Restrictions on the Use of Student Bar Association Allocated Funds**

- (a) The restrictions detailed in this Bylaw apply to all Student Bar Association accounts, as well as all monies allocated by the Student Bar Association to a student organization, irrespective of the account.
- (b) All programs, activities, or services, whether partially or wholly funded by the Student Bar Association, must be open to and adequately advertised to the entire student body of the Law School. This provision does not apply to funds used by the Student Bar Association itself and for its own purposes.

- (c) All programs, activities, or services, whether partially or wholly funded by the Student Bar Association, must be directed within and for the Law School community or the activity must substantially involve members of the Law School community.
- (d) No Student Bar Association monies may be allocated or disbursed for the direct or indirect efforts of the political campaigns of individuals, nor may any Student Bar Association monies be used in support of, or to intervene in, any campaign for public or campus office.
- (e) No organization may expend funds in a manner grossly inconsistent with its budget as submitted to the Finance Committee.
- (f) The Vice President of Finance may not authorize any budget overruns without the express approval of the Finance Committee.
- (g) As the University is a tax-exempt organization, all student organizations are strongly encouraged to minimize the cost of sales tax by making arrangements in advance and with vendors who recognize the University's sales tax exemption. The Vice President of Finance shall provide access to the University's taxpayer identification number upon request to all organizations eligible under Bylaw 907.

#### **Bylaw 911 – Contracts**

- (a) A copy of any contract with a vendor, either within the University or without, must be provided to the Vice President of Finance.
- (b) Any contract with an outside vendor must be reviewed by the Vice President of Finance prior to signing.
- (c) Failure to comply with the provisions of this Bylaw is a sanctionable violation. Any officer of the Student Bar Association that commits such a violation is subject to the disciplinary proceedings described in Level 1100 of these Bylaws. Any student organization that commits such a violation is subject to the initiation of sanctions in accordance with Bylaw 602(b).

#### **Bylaw 912 – Budget Transparency**

- (a) At the first Senate meeting following the Student Organization Annual Budget Process, the Vice President of Finance shall present a report to the Senate of the entire SBA budget. The report shall include the following items:
  - (1) the amount of money appropriated to each student group,
  - (2) the recommended guidelines used by the Finance Committee when deliberating along with the report required under Section 909(d)(2),
  - (3) a statement explaining and clarifying that:
    - (i) the published report does not include funds that come from any source other than SBA appropriation;
    - (ii) such alternative sources of funding include but are not limited to membership dues and fundraising;
    - (iii) groups have the right to keep these alternative sources of funding private; and
    - (iv) the Senate considers the availability of these alternative sources when making its final appropriation decisions.
  - (4) the total amount of money appropriated to the SBA by the Deans and the George Washington University Student Association,
  - (5) the current balance of the SBA's accounts,
  - (6) the Executive Branch's proposed annual budget, and
  - (7) an accurate financial statement from the preceding academic year.
- (b) The Vice President of Finance shall issue a reconciled financial statement of every student group's C Fund twice each year: the first reconciled financial statement shall be issued before the start of the second semester and the second reconciled financial statement shall be issued before graduation.

- (c) This Bylaw does not grant a new basis for appealing any decision made by the Senate during the Student Organization Annual Budget Process or during any subsequent funding request.
- (d) At the first Senate meeting of the Spring semester, the Vice President of Finance shall present a reconciled financial statement to the Senate that includes:
  - (1) An itemized list of all SBA executive expenditures up to the last day of the Fall semester, including the amount spent and the type of expenditure and
  - (2) The current balance contained in all SBA accounts.
- (e) Upon request current GW Law students may view the information required to be disclosed by this bill at the discretion of the President of the SBA.

## 2. List of Student Organizations and Official Abbreviations

American Civil Liberties Union	ACLU
American Constitution Society	ACS
Art Law and Entertainment Society	ALES
Arab Law Student Association	ALSA
Asian/Pacific American Law Students Association	APALSA
Banking Law Society	BLS
Black Law Students Association	BLSA
Corporate & Business Law Society	CBLS
Christian Law Society	CHLS
Criminal Law Society	CRLS
Cyberlaw Student Association	CYLSA
East Asian Law Society	EALS
Equal Justice Foundation	EJF
Environmental Law Association	ELA
Election Law Society	ELS
Evening Law Students Association	ELSA
Entertainment & Sports Law Association	ESPLA
Feminist Forum	FF
Federalist Society	FS
Gulf Recovery Network	GRN
GW Law Democrats	GWLD
GW Law Softball Club	GWLS
Hispanic Law Students Association	HLSA
Human Rights Law Society	HRLS
Iranian American Student Bar Association	IASBA
Immigration Law Association	ILA
International Law Society	ILS
Jewish Law Student Association	JLSA
J. Reuben Clark Law Society	JRC
Law Association for Women	LAW
Lambda Law	LL
Law Revue	LR
Law Students for Reproductive Justice	LSRJ
LLM Student Association	LSA
Military Law Society	MLS
Muslim Law Student Association	MLSA
Native American Law Students Association	NALSA
National Contract Management Association	NCMA
National Lawyers Guild	NLG
National Security Law Association	NSLA
Phi Alpha Delta	PAD
Phi Delta Phi	PDP
Promissory Notes	PN
Student Association for Drug Law Reform	SADLR
Student Animal Legal Defense Fund	SALDF
South Asian Law Students Association	SALSA
Student Health Law Association	SHLA
Student Intellectual Property Law Association	SIPLA
Street Law	SL

### 3. Memorandum of Policy No. 2

**MEMORANDUM OF POLICY NO. 2**  
ISSUED AUGUST 1, 2010  
AMENDING MEMORANDUM OF POLICY NO. 1

Pursuant to the authority vested in me by the Student Bar Association Constitution and the Bylaws adopted there under, I establish and issue the following policies. Violation of these policies shall be deemed a violation of the Requirements for Student Organizations and may result in sanction by the Senate, pursuant to Bylaw 602(b). These policies shall remain in effect until repealed or amended by subsequent memoranda from the Office of the Vice President of Finance, but shall not be construed to violate any policy adopted by the Senate or order prescribed by a final judicial ruling.

Section 1. Reimbursement Requests

- (a) **ALL** requests for reimbursement should be submitted to the Vice President of Finance or his designee within thirty (30) days from the date of purchase. Any request for reimbursement from a student group's C fund that is submitted more than thirty (30) days from the date of purchase will automatically be categorized as a request from the group's R fund. Any reimbursement requests submitted more than sixty (60) days from the date of purchase **WILL NOT BE HONORED**. These deadlines are a matter of University policy and cannot be waived by any member of the Student Bar Association.
- (b) A separate reimbursement request must be submitted for each activity, and no more than one recipient may be listed on any form. Several purchases made by the same individual may be grouped together on a single reimbursement request if they are sufficiently related. For example, if Jane Doe purchases food for a speaker event, then later purchases nametags for that same event, one form may be submitted. However, if John Doe purchases food for a speaker event and then separately purchases nametags for a different event, two forms should be submitted. Whenever in doubt, submit multiple forms.
- (c) Proper supporting documentation **must be provided** with every reimbursement request, pursuant to Bylaw 902(e). Such documentation must reflect the amount to be reimbursed (or the total cost should an organization or individual seek only a partial reimbursement) and must provide evidence that the amount has been paid. Therefore, a copy of the front of a personal check or an invoice that shows the amount to be paid without reflecting receipt of that payment is **NOT** sufficient. Original receipts, copies of the front and back of a canceled personal check, invoices showing payment, and copies of credit card or checking account statements (online statements are acceptable) are all forms of supporting documentation. The Vice President of Finance recommends against the use of cash for school-related transactions as there is no back-up supporting documentation like a bank statement should the need arise.
- (d) If the number of individuals attending an event is fewer than 100, an actual number in attendance must accompany a request. If the number attending an event is fewer than 35, a sheet with each attendee's name **MUST** accompany a request.
- (e) All reimbursement requests must include the recipient's GWID for University purposes. There

are no exceptions to this policy. This number is not recorded by the SBA for any reason, and reimbursement forms are only used by and available to the Vice President of Finance and his staff.

- (f) Reimbursements may not be delivered to any location other than the home address (current or permanent) of the recipient. Payments may not be held in the SBA office, by the University Finance Office, or in any way distributed at the University. If the individual being reimbursed is an employee of the University and has arranged for direct deposit, the reimbursement will automatically be directly deposited into the individual's account.

## Section 2. Deposits

- (a) All deposits, without exception, must be accompanied by a deposit form. Any deposit not accompanied by a form will be held by the Vice President of Finance or his staff until such time as a deposit form is provided.
- (b) Deposits should be separated by event. However, it is not necessary to fill out a separate form for each item sold at an event. When in doubt, submit multiple forms.
- (c) Deposits involving more than twenty (20) coins **will not be accepted**. If you have conducted a fundraiser that has resulted in large amounts of change, please either keep the change and write a personal check for the amount, or take the change to your local bank and have it converted to bills or a cashier's check.

Stephen S. Asay  
Vice President of Finance  
Office of the Treasury  
Student Bar Association  
The George Washington University Law School

#### 4. Student Organization Budget Appropriation Factors

Note: the SBA Senate Finance Committee issued these factors following the 2010-2011 annual budgeting process. Any or all factors may have been considered in reaching a particular funding decision.

**Factors that do not reflect favorably on your budget proposal:**

1. Failure to spend a significant amount of the monies allotted to your C fund, either in terms of net amount (e.g. \$1,000 left over) or in terms of percentage of allocation (e.g. \$100 left over from \$200 allocation). Especially egregious if the R fund was used to make purchases that should have been made from the C fund.
2. Inflated event-cost or event-attendance figures.
3. Use of the C fund to pay for activities that are not open and advertised to all law students.
4. Use of the C fund as seed money for fundraisers.
5. Lack of a fundraiser or fundraising revenue in the previous year.
6. Failure to plan for fundraising to cover a significant amount of group expenses this year (groups should aim to cover at least 25% of their expenses by fundraising).
7. Overlarge R fund, indicating less need for SBA assistance.
8. Lack of institutional memory – “Everybody graduated last year; I don’t know where those numbers came from.”
9. Small group membership – Committee considers cost per member.

**Factors that generally reflect favorably on your budget proposal:**

1. Prudent past-year spending from both C and R funds – spending the entire C fund, only using C fund for appropriate expenditures, and spending from R fund.
2. Use of, and planned use of, fundraising to cover a significant amount of group expenses.
3. Expecting group members to cover the costs of ‘fun stuff’ – paying dues to cover a banquet, paying a nominal fee for t-shirts, paying a part of the cost for weekend trips, etc.
4. Events that have a cultural, educational, or job-related purpose, and that have dates, venues, and/or attendees already locked in.
5. Events that raise the profile of GW Law locally or nationally.
6. Event-cost and event-attendance figures that, in the absence of compelling proof of increased anticipated attendance or costs, reflect the previous year’s expenditures.
7. Institutional memory – several 1Ls and 2Ls in executive board positions.
8. Large group membership.

## 5. Publicity and Marketing for Student Groups at GW Law

Note: The 2010-2011 SBA Vice President of Outreach provided this list for the use and benefit of student organizations at GW. Please contact that office with any inquiries or questions.

### **GW Law Portal: The School Announcements**

The School Announcements sidebar appears on the homepage of the GW Law Portal, prominently displaying what's happening at GW Law on every student's homepage. Announcements are posted under the following categories: Advocacy Programs, Career Development Office, Clerkship Office, Clinics, Law Library, Office of Student Affairs, Outside Placement, Public Interest/Public Service, and the Records Office. Student groups should inquire about School Announcements with the respective office for any programs that are cosponsored.

### **GW Law Portal: The Docket**

The Docket is the official electronic bulletin board of the Law School. It is divided into three tabs: School Announcements, the School Calendar, and Community Announcements. The School Announcements tab displays the same listings as the sidebar on the homepage. The School Calendar links to the official GW Law calendar. Students can find information about initiatives, events, and other opportunities under the Community Announcements tab. Anyone with a GW Portal account can post to the School Calendar and on the Community Announcements tab, subject to site administrator approval.

### **GW SBA Online Calendar**

GW SBA maintains a calendar on its website, [www.gwsba.com](http://www.gwsba.com). The advantage of the SBA calendar is that it is a Google Calendar, so any student with a Gmail account can "subscribe" to the calendar. With one click, students can integrate any events listed on the GW SBA calendar with their existing online Google calendar(s), which can be synched with smart phones such as iPhones and Blackberrys. Requests for events to be added to the GW SBA calendar should be emailed with all event details to [gwsbacalendar@gmail.com](mailto:gwsbacalendar@gmail.com).

### **SBA Weekly Announcements**

The President of the SBA sends a weekly email of school-wide announcements. Student groups interested in being included should send an email with a short description of their event that is suitable for cut-and-pasting into the Weekly Announcements.

### **Flyers**

Students can post flyers on the many bulletin boards located in the hallways and commons of the Law School. There are bulletin boards on all four floors of the Law School, in Burns, Lerner, Stuart, and Lisner.

## **The Chalkboard**

The big chalkboard in Lerner Hall is another way to draw attention to student events, especially ones that are happening on the same day. Located within the Hard Lounge, it is erased daily for new student announcements.

## **Whiteboards in Classrooms**

A quick blurb in the corner of a lecture hall's whiteboard, especially the large rooms in Lerner, is perfect for an announcement that might get "lost" on the sometimes-cluttered bulletin boards.

## **Gavel Club**

The Gavel Club can spread the word to all registered GW Law student group leaders so that they may send an email to their respective memberships regarding any events of interest. Student groups interested in forwarding event information to the Gavel Club should contact its Director, Dan McPheeters, at [dmcpheters@law.gwu.edu](mailto:dmcpheters@law.gwu.edu).

## **Tabling**

The area adjacent to the front desk in the Hard Lounge offers a perfect location for information booths, event sign-ups, and fundraisers.

## **Mailboxes**

Student mailboxes on the third floor of Lerner can be used for events that are not time-sensitive.

**6. Tax Exemption Forms**



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248459777  
Aug. 24, 2009 LTR 4168C E0  
53-0196584 000000 00  
00016441  
30DC: TE

GEORGE WASHINGTON UNIVERSITY  
% TAX DEPT ROME HALL 100  
801 22ND ST NW ROME HALL STE 100  
WASHINGTON DC 20052-0001

Employer Identification Number: 53-0196584  
Person to Contact: Mrs. Guilkey  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 13, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1934, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER AND A MICRO PRINT LINE



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE

CERTIFICATE OF EXEMPTION  
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

THIS CERTIFIES THAT

EFFECTIVE DATE: 02-08-83

FR-551 (REV. 4/01)

THE GEORGE WASHINGTON UNIVERSITY  
ROME HALL 100 ATT'N: TAX DEPARTMENT  
801 22 ND STREET NW  
WASHINGTON, DC 20036

DATE ISSUED

05-22-07

CERTIFICATE NUMBER

350000003301

THIS CERTIFICATE IS NONTRANSFERABLE

SHERRYL HOBBS NEWMAN  
DEPUTY CHIEF FINANCIAL OFFICER

Is entitled to exemption from the District of Columbia Sales and Use Tax  
under authority of the District of Columbia Sales and Use Tax Acts.

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE



Commonwealth of Virginia  
 Department of Taxation  
 www.taxation.virginia.gov

**Retail Sales and Use Tax Certificate of Exemption**

The George Washington University  
 c/o Tax Department Room Hall 109  
 801 22nd Street, NW  
 Washington, DC 20052

Effective Date: 05/29/2007  
 Expiration Date: 05/29/2012  
 Exemption Number: SL550156584703292012

This letter certifies that your organization qualifies under Code of Virginia § 58.1-609.11 to purchase tangible personal property without paying the Virginia sales and use tax. The exemption is not applicable to the purchase of taxable services, such as meals or lodging.

**To purchase tangible personal property without paying a sales and use tax:**

- Present a copy of this letter to each dealer.
- Pay directly from the organization's funds. Purchases by a member of the organization from their personal bank (i.e., cash, personal credit card or personal checking account) are taxable even though they may be reimbursed by the organization. If the organization issues credit cards to employees who are responsible for payment of the charges that are reimbursed by the organization, those type transactions are taxable.
- Employees or members may NOT use this exemption certificate to purchase goods for personal use.

**Dealers, please note the following:**

- The dealer is required to have on file a valid certificate of exemption from each organization.

I certify that the item or items being purchased are purchased by and used or consumed by the organization named above and that payment for this purchase is made on the vendor from the organization's funds.

Organization's Authorized Representative: \_\_\_\_\_

Printed Name: Jennifer Lopez

Any misuse of exemption certificates will be subject to the penalties prescribed in § 58.1-622.1 of the Code of Virginia.

**Notice to exempt organizations holding  
previously-issued exemption certificates**

X

The Maryland Revenue Administration Division is re-issuing sales tax exemption certificates to all organizations that continue to qualify. Your organization's new certificate is attached and is valid effective immediately. Previously issued exemption certificates become invalid on October 1, 2007. Vendors are required to charge tax on sales made on or after October 1, 2007, to any organization which does not present a new certificate at the time of sale.

If your organization deals regularly with certain vendors, we suggest that you contact them before October 1, 2007, so they can verify that your organization has been issued a new certificate.

The re-issuance of these certificates does not change current procedures for claiming resale exclusions by exempt organizations engaged in purchasing tangible personal property for sale. The sales and use tax registration numbers of licensed vendors have not been changed and the validity of blanket resale certificates bearing these numbers is unaffected.

Additional copies of the exemption certificate may be obtained by organizations with more than one location or chapter by contacting the Legal Section by mail at Revenue Administration Center, Annapolis, Maryland 21411-0001.

**Comptroller of Maryland  
Revenue Administration Division  
301 W. Preston Street  
Baltimore, Maryland 21201-2383**

**Comptroller of Maryland  
Sales and Use Tax Exemption Certificate**

Account Number: 31003198      Expiration Date: 09/30/2012

Name:  
GEORGE WASHINGTON UNIV 122  
801 22ND STREET NW STE 100  
WASHINGTON, DC 20052-0001

The attached card is your organization's new exemption certificate which is valid upon receipt and effective until the expiration date designated on its face. Please read the enclosed Tax Tip and the instructions on the back of the card for the proper use of the exemption certificate. If you have any questions regarding the use of this card, please call the Taxpayer Service Section at (410) 767-1300 in Baltimore, toll free 1-800-492-1751 from elsewhere in Maryland, or e-mail at [taxhelp@comp.state.md.us](mailto:taxhelp@comp.state.md.us)

PLEASE LAMINATE THIS CARD TO EXTEND ITS LIFE

20103

NONMOV-1 (REV 2/07)



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHO CORDOVA CA 95741-1286

In reply refer to  
755:G :JCA

January 19, 2007

THE GEORGE WASHINGTON UNIVERSITY  
JENNIFER LOPEZ - ROME HALL  
801 22ND ST NW STE 100  
WASHINGTON DC 20052-0001

Purpose : SCHOOL  
Code Section : 2370ld  
Form of Organization : Corporation  
Accounting Period Ending: June 30  
Organization Number : 2930047

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

January 19, 2007  
THE GEORGE WASHINGTON UNIVERSITY  
ENTITY ID : 2930047  
Page 2

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

J AMAYA  
EXEMPT ORGANIZATIONS  
BUSINESS ENTITIES SECTION  
TELEPHONE (916) 845-6644  
FAX NUMBER (916) 843-2071

EO :



## Illinois Department of Revenue

Office of Local Government Services  
Sales Tax Exemption Section, 3-620  
101 W. Jefferson Street  
Springfield, Illinois 62702  
217 782-6881

October 1, 2010

GEORGE WASHINGTON UNIVERSITY  
RAYMOND LY  
44983 KROLL SQ BLDG 11 2ND FL.  
ASHBURN VA 20147

We have received your recent letter, and based on the information you furnished, we believe

GEORGE WASHINGTON UNIVERSITY  
of  
WASHINGTON, DC

is organized and operated exclusively for educational purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax in Illinois.

We have issued your organization the following tax exemption identification number: **E9946-0246-09**. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on November 1, 2015, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Office of Local Government Services  
Illinois Department of Revenue



Form ST-2  
Certificate of Exemption

Massachusetts  
Department of  
Revenue

Certification is hereby made that the organization herein named is an exempt purchaser under General Laws, Chapter 64H, sections 6(d) and (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side.)

GEORGE WASHINGTON UNIVERSITY THE  
GEORGE WASHINGTON MEDICAL  
44983 KNOLL SQ S251  
ASHBURN VA  
20147

EXEMPTION NUMBER E  
530-196-584  
ISSUE DATE  
09/29/06  
CERTIFICATE EXPIRES ON  
09/29/16

NOT ASSIGNABLE OR TRANSFERABLE

COMMISSIONER OF REVENUE  
NAVJEET BAL

Massachusetts General Laws, Chapter 64H, Section 6(e), as amended by Chapter 233 of the Acts of 1993, states as follows:

"The certificate of exemption issued by the commissioner under clause (2) shall be effective for a period of five years from the date of its issuance ... provided that ninety days prior to said date the commissioner shall notify such corporation, foundation, organization or institution of the expiration date of said certificate. Such corporation, foundation, organization or institution must obtain from the commissioner a renewal of such certificate in order to be entitled to a continuance of such exemption beyond the expiration date of any existing certificate."



# Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 8/00  
Massachusetts  
Department of  
Revenue

## Part 1. Exempt taxpayer information

To be completed by exempt government or 501(c)(3) organization.

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Exemption number \_\_\_\_\_

Issue date \_\_\_\_\_

Certificate expires on (date) \_\_\_\_\_

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 54H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

## Part 2. Agent information

To be completed by agent of exempt government or 501(c)(3) organization.

Name of agent's organization \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Agent's name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

I certify that in making this purchase, I am acting as an agent for the exempt organization named above (select one):

Government organization (local public school, city/town government, state agency, etc.).

Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption number, if known: \_\_\_\_\_

501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be attached.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

## Part 3. Vendor information

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Check applicable box:

Single purchase certificate (attach detailed receipts or complete Part 4, on reverse)

Blanket certificate

## Part 4. Description of property purchased

Date	Description	Quantity	Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Total cost			\$

### General information on purchases exempt from sales tax

An exempt 501(c)(3) organization must have obtained a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue certifying that it is entitled to exemption under G.L. c.64H, §6(e). The 501(c)(3) organization must submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) signed by the 501(c)(3) organization with a copy of its Form ST-2 attached.

Any person, group or organization purchasing as an agent on behalf of a 501(c)(3) organization must certify that it is doing so by presenting to the vendor a properly completed Form ST-5 signed by the 501(c)(3) organization. It must also present a copy of the 501(c)(3) organization's Form ST-2. The agent of the exempt 501(c)(3) organization must complete Part 2 of Form ST-5.

Any government organization is encouraged to obtain a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue, certifying that it is entitled to exemption under G.L. c.64, § 6(d). The exempt government organization is encouraged to submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) with a copy of its Form ST-2 attached. If the government organization does not present Form ST-5, the vendor must maintain adequate documentation (generally, a copy of the government check) verifying that the purchaser is an exempt government agency.

Any person, group or organization purchasing on behalf of exempt government organizations must certify that they are doing so by presenting to the vendor a properly executed Form ST-5 when making such purchases. Part 1 of Form ST-5 should be filled out by the exempt govern-

ment organization. If Part 1 is not completed by the exempt government organization, the agent must enter the name, address, and, if available, the exemption number of the government organization on whose behalf the purchases are being made. Also enter a description of the property purchased into Part 4. The agent must complete Part 2 when acting on behalf of the exempt government organization. The purchaser must attach to the Form ST-5 a copy of the exempt government organization's Form ST-2 if available. If it is not available, the purchaser must enter the exemption number of the exempt government organization.

### Other information for vendors

Vendors should verify the validity of the certificate presented to them by checking the expiration date on the certificate. Vendors must not honor a Certificate of Exemption that has expired.

Government organization maintain Form ST-2 Certificates of Exemption that have an expiration date of "None."

Vendors should call the Bureau of Desk Audit at (617) 897-6970 if they have any questions regarding a Certificate of Exemption which is presented to them.

If you have any questions about completing this certificate, please contact  
**Massachusetts Department of Revenue**  
 Bureau of Desk Audit  
 Exempt Organization Unit  
 200 Arlington Street  
 Chelsea, MA 02150  
 (617) 897-6970