

# Winter IN THE Grove

*Saturday, December 2, 2023*

3:00 p.m. - 7:00 p.m. 🌿 Village Green Park  
12732 Main Street, Garden Grove

*Free Refreshments and Kids' Activities*

Food available for purchase



Crafters Boutique · Snow Slides · Santa & Mrs. Claus · Tree Lighting



[ggcity.org/winterinthegrove](http://ggcity.org/winterinthegrove)  
(714) 741-5200





# BOUTIQUE CRAFTERS WANTED



**Saturday, December 2, 2023**

**3:00 p.m. - 7:00 p.m.**

**Village Green Park, 12732 Main St. Garden Grove**



- ❄️ Handmade Items
- ❄️ Jewelry
- ❄️ Floral Decorations
- ❄️ Wreaths
- ❄️ Ceramics/Pottery
- ❄️ Purses/Handbags
- ❄️ Soaps/Oils/Lotions
- ❄️ Candles and more!

**Applications will be accepted now until  
Friday, November 10, 2023**



For more information and to inquire about the application, policy, and waivers, please visit [ggcity.org/winterinthegrove](http://ggcity.org/winterinthegrove) and/or call **714-741-5360**.





City of Garden Grove

## Winter in the Grove Holiday Boutique

Saturday, December 2, 2023 from 3:00 p.m. – 7:00 p.m.

Village Green Park – 12732 Main Street, Garden Grove

### APPLICATION FOR USE OF CRAFT SPACE

Business Name: \_\_\_\_\_

Owner/Contact: \_\_\_\_\_ Email Address: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

Home/Business Number: \_\_\_\_\_ Cell Phone Number: \_\_\_\_\_

Booth Space	Quantity	Fees	Totals
Craft Space Requested Includes one 10'x10' EZ-up (2 maximum)	_____	Non-Profit \$60 GG Resident \$60 (Non-Commercial) Non-GG Resident \$85 (Non-Commercial) Commercial \$150	_____
6' Banquet Table	_____	\$12	_____
Electrical Outlet Please indicate what will be plugged in: _____	_____	\$10	_____
Chair	_____	\$3	_____
Table, chair and electrical outlet order is due by Nov. 10 <sup>th</sup> .		Total Fees	_____



Make checks payable to:  
City of Garden Grove  
All major credit cards are  
also accepted  
Refunds will be given if  
requested by  
November 27, 2023

LIST THE PRIMARY CRAFT FOR SALE: \_\_\_\_\_

✓ Check all other crafts you intend to sell in your booth.

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Artwork / Paintings | <input type="checkbox"/> Floral Decorations / Wreaths | <input type="checkbox"/> Soaps / Lotions / Oils |
| <input type="checkbox"/> Cards               | <input type="checkbox"/> Hand-sewn/Knitted Items      | <input type="checkbox"/> Toys / Dolls           |
| <input type="checkbox"/> Candles             | <input type="checkbox"/> Jewelry                      | <input type="checkbox"/> Woodworking            |
| <input type="checkbox"/> Ceramics / Pottery  | <input type="checkbox"/> Literature                   | <input type="checkbox"/> Yard Signs             |
| <input type="checkbox"/> Clothing            | <input type="checkbox"/> Purses / Handbags            | <input type="checkbox"/> Other: _____           |

Please attach photos and a list your product prices on a separate page.

All non-profit crafters are required to provide a copy of their non-profit status.

If you are planning to sell anything other than handmade items, you will be required to pay the commercial rate.

Method of Payment: ☐ Credit Card ☐ Money Order ☐ Check # \_\_\_\_\_

In order to protect your privacy and meet PCI compliance standards, credit card payments will only be accepted in person or by phone.



- ☐ Complete the application
- ☐ Sign policy & waiver
- ☐ Provide a copy of CA State Resale Permit
- ☐ Application due by Friday, November 10th



**City of Garden Grove**  
**Winter in the Grove Holiday Boutique**  
**Saturday, December 2, 2023 from 3:00 p.m. – 7:00 p.m.**  
**POLICIES FOR USE OF CRAFT SPACE**

**Applications will accepted by email, mail-in, or walk-in only. Faxed applications are not accepted. Applications must be received by Friday, November 10, 2023. Incomplete application packets will not be processed.** Applications are processed in random order, as received with preference given to Garden Grove residents.

Mail-in applications to: Community Services: Holiday Boutique  
City of Garden Grove  
11222 Acacia Pkwy, Garden Grove, CA 92840

Deliver walk-in applications to: Community Services Department  
City of Garden Grove  
11222 Acacia Pkwy, Garden Grove, CA 92840

Email application to: [deannac@ggcity.org](mailto:deannac@ggcity.org)

1. Each Crafter or business may register for a maximum of two booths.
2. All items intended for sale must be listed on the application and will be subject to approval by the Boutique Committee. Any additional items not listed therein will not be allowed unless approved by the Boutique Committee.
3. Please make checks and money orders payable to City of Garden Grove. All major credit cards are also accepted. If you wish to pay by credit card, a City of Garden Grove staff member will contact you by phone to coordinate payment. **Refunds will be given only if requested before Monday, November 27, 2023 and a \$20 administrative fee will be charged for all refunds.**
4. Applications are approved upon the condition that all rules and regulations established by the City of Garden Grove and the County Health and Fire Departments will be observed.
5. Crafters are required to have a CA State Resale Permit. To acquire a FREE CA State Resale Permit call 949-440-3473 or visit the website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and search "Resale Permit."
6. Non-profit Crafters are required to provide proof of non-profit status.
7. The Holiday Boutique Committee reserves the right to approve those groups, individuals, and items that are best suited for the boutique. Confirmation of booth locations and equipment requests will be emailed out no later than the week of **November 20th**.
8. Crafters for Holiday Boutique will not be permitted to sell food of any sort.
9. Because of main aisle clearance requirements between booths, exhibitors will not be allowed to extend beyond their assigned space.
10. Crafters will be expected to fulfill their commitment on Saturday, December 2, from 3:00 p.m. – 7:00 p.m. **All booths must be set up by 2:30 p.m.** Adherence to this requested time frame will be considered when awarding booths for the 2024 Holiday Boutique.
11. Crafters are not permitted to drive onto park grounds to load or unload. Crafters will be provided a map of the unloading and load area well in advance of the event.
12. The Crafter shall leave the booth and immediate area in a clean and orderly condition.
13. The Crafter shall accept full responsibility for any breakage or damage to City property or equipment, including rented equipment.
14. The Crafter shall accept full responsibility for the conduct of those in the group using the booth/space.
15. In accordance with Garden Grove Municipal Code 8.40.050 it is unlawful to sell, offer for sale, purchase, give away, transport, deliver, consume, or have in one's possession any intoxicating beverage within a City park except where the City Manager or designee has granted a permit therefore subject to the regulations of the California Department of Alcoholic Beverage Control.
16. It is unlawful to permit or allow any animal on or upon any park property except domestic dogs or cats on leashes of six feet or less and in the immediate possession of an owner or caregiver. No other pets are allowed (Garden Grove Municipal Code 8.40.040).
17. Permission to participate may be revoked for failure to observe the regulations, improper conduct, or when cancellation is necessary for other reasons.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_





**City of Garden Grove**  
**Winter in the Grove Holiday Boutique**  
**Saturday, December 2, 2023 from 3:00 p.m. – 7:00 p.m.**

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**RELEASE, WAIVER OF LIABILITY, INDEMNITY AGREEMENT & CONSENT TO PHOTOGRAPH & VIDEO**

IN CONSIDERATION of being permitted to participate or engage in City of Garden Grove ("City") recreation programs, events or activities, or to use City facilities or equipment, the undersigned, on behalf of himself/herself, and on behalf any minors in the legal custody of the undersigned, and on behalf of any personal representatives, heirs, assigns, and next of kin (collectively "Participant"), hereby agrees to the fullest extent permitted by law to release, waive, hold harmless and covenant not to sue the City, its directors, officers, employees, and agents (collectively "Releasees") from any and all suits, claims, damages, losses, injuries, illness (including property damage, bodily injury or death), and any other compensable loss of any type (collectively "Claims") pertaining to, related to, or arising directly or indirectly out of Participant's participation in the programs, events, or activities, or use of City facilities or equipment, even though the Claims may arise out of negligence or carelessness on the part of the Releasees, or out of a dangerous or defective condition of property or equipment of the City. This release does not apply to the extent such Claims are caused by the gross negligence or willful or wanton misconduct of the Releasees. The Participant further agrees to defend and indemnify the Releasees from any Claims directly or indirectly arising out of the Participant's participation in the programs, events, activities, or use of City facilities or equipment, and his/her acts or omissions.

Participant acknowledges that the activities involve known and unanticipated risks which could result in bodily or emotional injury, illness, death and/or property damage and understands that risks of injury, illness or property damage simply cannot be eliminated, despite the use of safety equipment or measures, without jeopardizing the essential qualities of the activity. Participant assumes full responsibility and risk of bodily injury, illness, death, or property damage arising out of or related to the activity and consents to treatment and all medical care deemed necessary resulting from said treatment.

Participant further consents to voluntary participation and grants the City the right to videotape or photograph his/her participation in the activities in which he/she participates and to use the videos or photographs in future City publicity and understands that Participant will not receive any compensation for such.

Participant agrees that the foregoing RELEASE, WAIVER OF LIABILITY, AND INDEMNITY AGREEMENT is intended to be as broad and inclusive as is permitted by the laws of the State of California and that if any portion thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect. Participants of virtual recreation classes acknowledge they are responsible for ensuring their environment is safe/free from obstructions and that any use of third-party applications (e.g., Zoom, Instagram, etc.) at their own security risk.

I CERTIFY THAT I HAVE READ, UNDERSTOOD, AND AGREE TO THIS RELEASE, WAIVER OF LIABILITY, INDEMNITY AGREEMENT & CONSENT TO PHOTOGRAPH & VIDEO.

I HAVE CAREFULLY READ THIS RELEASE, HOLD HARMLESS AND AGREEMENT NOT TO SUE AND FULLY UNDERSTAND ITS CONTENTS. I AM AWARE THAT IT IS A FULL RELEASE OF ALL LIABILITY AND SIGN IT OF MY OWN FREE WILL. I FURTHER AGREE TO ABIDE BY AND ENFORCE THE RULES AND REGULATIONS OF THE CITY OF GARDEN GROVE, AND CERTIFY THAT I HAVE READ THE POLICIES FOR THE HOLIDAY BOUTIQUE.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## **Instructions for Event Organizers for the Blanket Business License Process for Festivals and Events in the City of Garden Grove**

The event organizer is responsible for pulling a City of Garden Grove Blanket Business License that will cover and encompass everyone within the permitted footprint of the event, regardless of their activity. The Blanket Business License will include all for-profit businesses that are promoting their business through the event. Applicable business activity could include selling an item, sampling a product, disseminating informational flyers, or being a sponsor of the event. Businesses that are already business licensed in Garden Grove will also be included, since the event is a separate/additional location. (This does not include food trucks. They need to be business licensed separately)

The event organizer has additional requirements for the vendors that are selling a product at the event. If a vendor is selling a tangible, sales-taxable item, the vendor needs to be in possession of a valid Seller's Permit issued by the California Department of Tax and Fee Administration (CDTFA).

**Per State law, (R&T 6073) the organizer of an event is responsible for ensuring all of their vendors who are selling a product possess a valid Seller's Permit with a Garden Grove address.**

Each vendor who is selling their product will need to provide you, the organizer of the event, with a copy of their California Department of Tax and Fee Administration (CDTFA) Seller's Permit.

**The Seller's Permit the vendor provides must display a Garden Grove address!!**

A verbal from the vendor that they have added Garden Grove to their Seller's Permit *is not* an acceptable process. **The document must be provided.** (Vendors not conducting sales, and only exhibiting their product or disseminating information, do not need to fulfill the Seller's Permit requirement)

The event organizer will need to submit the acquired copies of each selling vendor's Seller's Permit along with the completed City of Garden Grove Blanket Business License application. The application contains worksheets that must also be completed. The Vendor/Booth/Sponsor worksheets ask for the business name and their related planned business activity at your event. Every person or business promoting their business through your event needs to be listed, selling or not. For those person's selling, this is where you need to list their Seller's Permit Resale number. The Service Provider worksheet asks you to list all businesses that are helping you put on the event by providing a service (Ex: porta-potties, security, tent company, jumpers). The Food Truck worksheet asks for the business name of the food truck and their Garden Grove Business License number. Food Trucks need to be business licensed separately, and are not part of the cost of your Blanket Business License. All these documents need to be submitted to the Business License office no later than two weeks prior the commencement date of the event. Your cost will be based on the number of for-profit businesses at your event.

Once your completed Blanket Business License application is received and reviewed, a cost will be calculated. Payment must be received prior the commencement date of your event.



**The Seller's Permit process will fall into one of the following scenarios and related requirements:**

- 1) If the vendor possesses a Seller's Permit showing a Garden Grove address, vendor only needs to provide event organizer with a copy of the Seller's Permit.
- 2) If the vendor **does not** possess a Seller's Permit **showing a Garden Grove address, the vendor will need to add Garden Grove as a sub-location to their existing Seller's Permit.** This can be done by contacting the California Department of Tax and Fee Administration (CDTFA) at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or by calling the closest office at 949-440-3473 (Irvine office). Once Garden Grove has been added, the vendor will need to provide the event organizer with the copy of the Seller's Permit showing a Garden Grove address. **A verbal from the vendor that they have added Garden Grove to their Seller's Permit is not an acceptable process. The actual document must be provided.**
- 3) If the vendor is an **out of state business**, and is in possession of a valid California Department of Tax and Fee Administration (CDTFA) Seller's Permit, they only need to provide the organizer with a copy of such Seller's Permit. The out of state address is acceptable for these businesses.
- 4) If the vendor is an **out of state business** and **is not in possession** of a California Department of Tax and Fee Administration (CDTFA) Seller's Permit, they will need to obtain one. This can be done by contacting the California Department of Tax and Fee Administration (CDTFA) at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or by calling the closest office at 949-440-3473 (Irvine office). The out of state address on the issued Seller's Permit is acceptable for an out of state business.

**MESSAGE TO SELLING VENDORS ----- DO NOT WAIT UNTIL THE LAST MINUTE!!!!**

As soon as you sign up as a vendor for an event, contact the California Department of Tax and Fee Administration (CDTFA) to obtain a correct Seller's Permit, and then provide the event organizer with a copy of the required document! Failure to do so can inhibit the organizer from finalizing their requirements with the City and inhibit the issuance of their City Permits and Licenses for the event.

**FREQUENTLY ASKED QUESTIONS ABOUT THE SELLER'S PERMIT REQUIREMENT**

**Q: How much will this cost?**

**A:** There is no charge to obtain a Seller's Permit or to add a sub-location to an existing Seller's Permit. It will only take a bit of the vendor's time.

**Q: I usually report my temporary sales on a 530B form. Why am I not able to use the 530B form for my temporary sales in the city of Garden Grove?**

**A:** The California Department of Tax and Fee Administration is no longer using the 530B form as a method to report allocated amounts of sales taxes collected at temporary locations. Per state law, each vendor is required to add the temporary location (city) of the event to their existing seller's permit as a sub-location. (See attached publication below)

**Q: No other city requires this. Why is Garden Grove requiring this?**

**A:** This is a State law, therefore to ensure Garden Grove receives the sales tax it is due, it is our requirement to verify that our city is listed or has been added as a sub-location.

**Q: Why isn't the City of Garden Grove able to verify on the California Department of Tax and Fee Administration's website that Garden Grove is named as a sub-location?**

**A:** The California Department of Tax and Fee Administration's website does not provide a listing of each account's sub-locations. Therefore, the burden of proof is placed on the tax paying vendor to provide a copy of the issued Seller's Permit that clearly shows Garden Grove.

A List of the Most Common Types of Sellers Who May Need a Temporary Sellers Permit	
TYPE	DESCRIPTION OF SALES
Firework Stands/Holiday Trees	The sale of fireworks and Christmas trees. You are required to register each location where sales are made and obtain a temporary seller's permit.
Swap Meets, Flea Markets or Special Events	<p>In general, sellers at swap meets, flea markets and special events that make retail sales are required to obtain a seller's permit.</p> <p>As a seller at swap meets, flea markets and special events, you are required to provide specific information to the operator of the event. You can use form <a href="#">CDTFA-410-D, Swap Meets, Flea Markets, or Special Events Certification</a>, to provide the required information.</p> <p>For more information, please see <a href="#">publication 111, Operators of Swap Meets, Flea Markets, or Special Events</a>.</p>
Crafts	You are required to have a permit if you are selling, even temporarily, new or handcrafted items or used items you purchased for the purpose of reselling to others.
Online Auction Sales	<p>Your online sales of merchandise are generally taxable in California even when you sell through online auction houses such as eBay. However, some online auction houses are considered marketplace facilitators, and therefore the retailer of the items you sell, and will collect and report the tax on those sales. You will be required to hold a seller's permit and report the tax if the online auction house is not considered a marketplace facilitator.</p> <p>For more information, please see <a href="#">publication 109, Internet Sales</a> and our <a href="#">Tax Guide for Marketplace Facilitator Act</a>.</p>
Conventions/Trade Shows	<p>If you participate in California conventions and trade shows and make sales or take orders for sales at or during the conventions or trade shows, you will generally be required to hold either an ongoing or temporary seller's permit.</p> <p>For in-state retailers, you must obtain an ongoing seller's permit if you are engaged in the business of selling tangible personal property. Out-of-state retailers that exceed specific sales thresholds are required to obtain an ongoing seller's permit. Retailers not exceeding these thresholds are only required to obtain a temporary seller's permit.</p> <p>For more information regarding these thresholds, please see <a href="#">publication 77, Out-of-State Sellers: Do You Need to Register with California?</a></p>
Garage Sales	<p>When you have a garage sale and sell used items, you are generally not required to hold a seller's permit. However, if you have more than two garage sales within a 12-month period, you are required to hold a seller's permit.</p>



## Temporary Sellers

### Are You a Temporary Seller?

Generally, if you make three or more sales of items subject to California sales and use tax in a 12-month period, you are required to register for a California seller's permit and pay tax on your taxable sales.

However, if you will be selling items at a location for less than 90 days, you are considered a temporary seller, and are required to hold a temporary seller's permit. You will need to register each temporary sales location. On the other hand, if you already hold a seller's permit for a permanent place of business but also make sales at a temporary location, you will not need to register for a separate temporary seller's permit. Instead, you must register for a sub-permit for each of your temporary locations.

The following is a list of the most common types of sellers who may need a temporary seller's permit when operating less than 90 days.

### Register for a Temporary Seller's Permit

Obtaining a temporary seller's permit is easy and free. Please visit our [Online Services](#) webpage, select the Registrations tab and follow the steps to register a business activity with the California Department of Tax and Fee Administration (CDTFA).

Temporary permits are issued to individuals with no permanent place of business, and cover a selling period of 90 days or less at one location. The registration process is the same whether you are registering for a temporary seller's permit or a seller's permit for a permanent business location. However, there are some things to keep in mind when registering for a temporary seller's permit.

- You may obtain a temporary seller's permit 90 days prior to your business start date.
- You need to provide a valid start and end date for each temporary sales location.
- You may register for multiple locations on a temporary seller's permit as long as they operate within the same 90-day period.
- You may not add a new sales location to an existing temporary seller's permit.

Once you finish registering, you may print a temporary seller's permit for each location.

### File Your Return

People who are issued temporary seller's permits are required to file a return due on or before the last day following the month after the temporary sales location closes. For example, if you have a temporary seller's permit for a sales location active from January 15, 2020 – January 27, 2020, then your return is due on or before February 29, 2020.

For more information on how to file and what you need to get started, please visit our [Online Services](#) webpage and select the File a Return tab.

## Sales Made on State Designated Fairgrounds

Effective July 1, 2018, if you are a retailer who makes sales of tangible personal property that take place on the real property of a California state-designated fair ("state-designated fairground"), you must separately state the amount of those sales on your Sales and Use Tax return. Sales that take place on state-designated fairgrounds include over-the-counter sales on the fairgrounds and also may include sales in which the property is shipped or delivered to or from the fairground.

The separately reported amount will be used for funding allocation purposes only. *There is no additional tax or fee due on these sales.* For more information on the new reporting requirement, please see our [Tax Guide for Reporting Requirements for Sales on State-Designated Fairgrounds](#).

## Know Your Tax Rates

The sales and use tax rate that you are required to report and pay will vary depending on where you do business. We offer several tools on our website to help you identify the correct tax rate. You can look up a [tax rate by address](#) or look up [tax rates by city and county](#).

## Exceptions

There are instances when certain sellers are exempt from holding a seller's permit based upon the items they sell and the type of seller they are. Below is a list of sellers that may be exempt from obtaining a temporary seller's permit.

- **Direct Sales/Sales Agents** – If you do not have a storefront and you only sell products you buy from an Revenue and Taxation Code (RTC) section 6015 retailer – like Avon or Tupperware – you do not need a seller's permit. In this case, you are considered an agent of the retailer, and that company will remit sales tax to the CDTFA on your behalf. Typically, individuals who sell these products will have "shows" or "parties" and sell merchandise at their own home, a customer's home, or through direct sales to friends and family. For more information please see [RTC section 6015](#)
- **Exempt Food Products** – If you only sell cold food (that is not hot prepared), your sales are generally considered nontaxable, and you will not be required to obtain a seller's permit. For more information, please see [Regulation 1603, Taxable Sales of Food Products](#) and [publication 22, Dining and Beverage Industry](#).
- **Occasional Sellers** – If your taxable sales are infrequent, you may not be required to obtain a seller's permit. For instance, a person who holds a garage sale no more than twice in a 12 month period would qualify as an occasional seller. For more information, please see [Regulation 1595, Occasional Sales – Sale of a Business – Business Reorganization](#).
- **Qualified Itinerant Veteran Vendors** – If you are a veteran who received an honorable discharge and are unable to work in manual labor because of a service-connected disability, you may work as a traveling vendor, without a seller's permit, if you meet all of the required conditions. This exemption from the requirement to obtain a seller's permit is valid until January 1, 2022. For more information, please see [RTC section 6018.3, Itinerant Veteran Vendors](#).





## 2023 Holiday Boutique

### Frequently Asked Questions

1. What is provided with the booth rental?

(1) 10x10 EZ-up. If you need 6' tables, an electric outlet, and/or chairs, those will be available for an additional cost.

2. What type of payment method will be accepted to pay for the booth?

The following payment methods will be accepted: cash, credit card, money order, or check. Please make check payable to City of Garden Grove.

3. Can I mail in payment?

Checks or money orders can be mailed in. Cash payments will need to be made in person at City Hall, 1<sup>st</sup> floor at the Recreation counter. Credit card payments are accepted in person or via telephone.

4. Can I use my own EZ-up?

No, all boutique vendors will be required to use the EZ-up provided by the City.

5. Can I bring my own tables and chairs?

Yes.

6. Will booth location be assigned?

Yes, booths will be assigned by Holiday Boutique Coordinator. You will be notified two weeks prior to the event.

7. Where can I get my sellers permit?

To acquire a FREE CA State Resale Permit call 949-440-3473 or visit the website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and search "Resale Permit".

8. Do I need to have a business to be a Crafter?

No, you do not need to have a business in order to become a Crafter.

9. Do I need to have a Garden Grove Business License to be a Crafter?

Yes, but if you don't already have a Garden Grove business license, a one-day license will be issued to you at no extra charge. This license will only be good to sell at the Winter in the Grove event and only on the day of the event.

10. Can my friend sell their products in my booth using my business license?

No.

11. Will I be allowed to sell food items?

The sale of food items is not permitted for Boutique Crafters.

12. How do I know if I am a commercial crafter?

If you are planning to sell anything other than handmade items or hand decorated items, you will be required to register as a commercial crafter. If your company is a franchise or Multilevel Marketing company i.e. Tupperware, LuLaRoe, Scentsy, or Color Street Independent Stylist, then you will also be considered a commercial vendor.

13. As a Crafter will there be any requirements regarding the payment methods I will accept?

As a Crafter, you will establish the payment method that is best suited for you.

14. What do I need to provide if I am a non-profit organization?

All non-profit crafters will be required to show proof of non-profit status with a letter from the Internal Revenue Service showing their non-profit status and TIN.