

**CONFIDENTIAL**  
**FOR LEADERSHIP IN THE SATANIC TEMPLE**  
**AND MEMBERS OF THEIR RESPECTIVE CHAPTERS AND OFFICIALLY RECOGNIZED TEAMS**

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**National Council Announcement**  
**17 March 2017**

Re: National Policy Regarding Merchandise and Fundraisers

This document includes policy for merchandise, fund raising, and incorporation.

**Merchandise**

- TST merchandise cannot under any circumstances be sold on-line by local chapters as this is in direct conflict with the TST National, Shop Satan store. Any access to TST Merchandise on-line via local chapter websites can only exist as a direct link to the Shop Satan store on the national website.
- TST National will provide access to merchandise for sale at local events. Merchandise will be sold to chapters for resale at a 25% discount, allowing the local chapters to utilize National merchandise for local fundraising. The discount will only apply to bulk orders.
- The creation of chapter-specific merchandise for local fundraising and sale must receive prior approval from Executive Ministry/National Council. (i.e. custom shirts for chapters). Local chapters are responsible for any expenses incurred in the creation of local items.
- Chapter specific merchandise can only be sold at local events or with approval, through the National Shop Satan on-line store.
- TST National will receive 25% of all sales of chapter-specific locally sold merchandise or chapter specific merchandise sold through the Shop Satan store.

**Fund Raising Events**

- Fund raising events pertain to any physical event i.e. A bake sale or live music event and also extend to on-line campaigns to support specific local actions, i.e. A legal fund supporting a specific action. On-line campaigns refer to the use of Pay Pal Donate buttons, obtaining revenue as an Amazon Affiliate or any other click through mechanism for cash donations on-line.
- Chapters must apply for and receive prior approval from TST NC/EM for any local fundraising events or on-line campaigns.
- Apart from merchandise, TST National will receive 15% of all revenue generated by local chapters for fundraising events that are for local events. This percentage is based on the amount of revenue (profit) after the local chapter recoups the out of pocket cost of an event or campaign (Including applicable taxes). Chapters, may, and are encouraged to, host events to raise money for TST National.
- An accounting spreadsheet will be provided to NC/EM after the conclusion of the fundraiser/campaign along with payment, or on a quarterly basis for ongoing campaigns.
- TST National is not responsible for any losses incurred by local chapters due to unsuccessful fund raising events/campaigns.

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**Chapter Incorporation/Tax Filing**

- At this time TST has not applied, and is not planning to apply for any kind of religious tax exemption. This applies across the board to all chapters internationally.
- Chapter heads are at liberty to create a corporation/LLC/Sole Proprietorship for their local chapter only in the territory where their chapter resides. The corporation/LLC/Sole Proprietorship or other taxable entity shall not bear the name “The Satanic Temple” on any legal documentation. Chapter heads can register a DBA (doing business as) with their local chapter name after receiving a license agreement from TST.
- In the event that a local chapter establishes some form of corporate structure, the chapter head(s) will be responsible for any and all tax reporting/filing. The local chapter is solely responsible for tracking and paying applicable taxes.
- TST National will not be involved in, or tied to, any local chapters’ corporate structure. For tax purposes, any money flowing from local chapters to TST National will exist only in the form of commissions and will be referred to as such in any communications or records (i.e. budgets/spreadsheets).
- TST National will be responsible for any taxes incurred as a result of commissions received from local chapters.
- There are many different kinds of corporate structures. If your chapter decides to incorporate, LLCs are among the most popular, but do research to decide which is best. You will also have to decide which state to incorporate in. We recommend incorporating in the state in which you do business in, but you might have reasons to incorporate in another state. Incorporating can be done online and usually costs around \$500.
- The corporate name you use must not have “The Satanic Temple” as part of its name.
- Once you have incorporated, TST will grant you a license to file a DBA. The DBA will have “The Satanic Temple” as part of its name along with your chapter location. Filing a DBA is easy. Simply go to your county clerk’s office (or your state government’s office) and tell them you want to file a DBA for an existing corporation. They will give you a form to fill out and charge you a nominal fee that is usually less than \$25.00.