**The Fine Line Between Related and Unrelated:**

**Are Girl Scout Cookies “Unrelated” to the Mission?**

The line between related and unrelated business income is sometimes a thin one. However, with some thought and examples you can discern where the line is in your individual case. Consider a product sold by a well-known 501(c)(3): Girl Scout cookies. Selling cookies does not readily strike you as “related” to the mission of the Girl Scouts of America but the club easily identified many mission-specific aspects of selling cookies once challenged by the IRS. Selling a cookies and managing money from the sales teaches girl scouts business, sales and money handling skills. Selling cookies is a great way to teach girls valuable lessons in business. Therefore, cookie sales easily fall within the mission of the club.

Now imagine that the Girl Scouts of America buy a cookie factory to produce and sell cookies year round. Now the sale of cookies looks more like a business and is nearly impossible to associate with the mission.