

# AAUW PENNSYLVANIA

## Branch Handbook

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## Basic Branch Information – Tasks Every Branch Needs to Do

Below are the minimal items that each branch needs to comply with in order to function as a branch of AAUW. The table lists and describes the items, the methods for fulfilling the task, when it needs to be done and whether it is required or recommended. Following the table is additional information about each of the items.

Item	Description	Filing Method	Timeline	Conformity
EIN Number	Unique identifier number required by the IRS	Online (preferred) <u>OR</u> Paper Form SS-4	Once your organization is legally formed (a one-time task)	REQUIRED
IRS Annual Tax Return Form	Both 501(c)(4) and 501(c)(3) nonprofits must file an annual form – 990-N, 990-EZ or 990 (see page 4)	AAUW Group Exemption – 501(c)(4) branches only (see below) <u>OR</u> Branch directly with IRS	Every Year After tax year ends (June 30) but no later than October 15	REQUIRED
Branch Officer Forms	Form filed by Branch President	Electronically on the MSD (preferred) on national website <u>OR</u> Paper form mailed to national office <u>AND</u> Paper form or email to state Administrative Director	Every year by June 7	REQUIRED
AAUW Affiliate Agreement	Agreement between branch and national AAUW indicating you are an affiliate of the national AAUW organization	Download appropriate form (501(c)(4) or 501(c)(3) from national AAUW website and mail to national office	When branch is legally formed or undergoes a name change	REQUIRED
Branch Bylaws	Written rules governing your branch; must comply with national AAUW policies and federal and state law	Electronic or paper copy with State <u>AND</u> National AAUW organization	When branch is legally formed; any time bylaws are amended	REQUIRED
Branch Insurance Policy	Protect branch assets	Varies depending on the insurance provider	Annually; exact date varies depending on when you purchase your policy	OPTIONAL but SUGGESTED

EIN – Employer Identification Number; IRS – Internal Revenue Service; MSD – Member Services Database

## Employer Identification Number (EIN) or Federal Tax Identification Number

Every organization must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. The EIN is not your tax-exempt number. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.

## Financial Matters for 501(c)(4) and 501(c)(3) Nonprofit Organizations

### ***What is the difference between a 501(c)(4) and a 501(c)(3) nonprofit organization?***

According to IRS Publication 557, 501(c)(4) nonprofit organizations are civic leagues and social welfare organizations whose net earnings must be devoted only to charitable, educational, or recreational purposes. 501(c)(3) nonprofit organizations are public charities, private foundations and organizations that promote a religious, scientific, charitable, or literary purpose. Both 501(c)(4) and 501(c)(3) organizations are exempt from paying federal income tax.

***Lobbying:*** One fundamental difference between 501(c)(3) and 501(c)(4) organizations is in their ability to freely conduct political or lobbying efforts. 501(c)(3) organizations are prohibited from supporting or endorsing any candidate for public office but may engage in some nonpartisan political activities. By contrast, 501(c)(4) organizations may engage in unlimited lobbying and promotion of candidates, provided that these efforts dovetail with the purpose of the organization.

***Deductions for Donations:*** Donations to a 501(c)(3) are entirely tax deductible to a donor to the extent allowed by law as a charitable contribution on the donor's tax return. In contrast, donations made to a 501(c)(4) are not tax deductible.

### ***How do I obtain 501(c)(3) tax exempt nonprofit status?***

As an affiliate of AAUW National branches are categorized as 501(c)(4) nonprofits. If your branch is interested in becoming a 501(c)(3) nonprofit charitable organization, then you will need to apply for this status independently of national AAUW. The process involves steps at the state and federal level. The branch will need to fill out completely IRS Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (available online), which includes providing extensive financial, branch officer, and branch activities information to the IRS and an application fee. Annual financial reporting obligations of a 501(c)(3) organization may be more extensive than a 501(c)(4) organization. 501(c)(3) organizations are more limited in their lobbying and political activity. If you are interested in pursuing a 501(c)(3) nonprofit status for your branch, then you might consider consulting an accountant, lawyer, or both to help you with your decision making and/or application.

### ***What donations to my branch are tax deductible for the donor?***

Donations to a branch with a 501(c)(4) nonprofit designation **are not tax deductible** for the donor. Donations to a branch with a 501(c)(3) donation are tax deductible as a charitable contribution to the extent allowed by law.

### ***My branch is a 501(c)(3) nonprofit; What are our responsibilities to a donor when they make a charitable contribution to my branch?***

IRS Publication 1771, Charitable Contributions – Substantiation and Disclosure Requirements, explains the federal tax law for 501(c)(3) organizations that receive tax-deductible charitable contributions and for the donor taxpayers who make those charitable contributions. This publication is available online.

***My branch is a 501(c)(3) nonprofit; Are we also exempt from paying state sales tax on our purchases?***

No. A 501(c)(3) tax-exempt nonprofit status comes from the federal government. This status means you do not have to pay income taxes on the money you generate and people who donate money to your organization can take a charitable tax deduction for their donations.

State sales tax is governed by the individual states. In order to obtain a sales tax exemption in Pennsylvania **for your purchases**, your branch must fill out and submit a separate application, REV-72, to the PA Department of Revenue. This application is available online, go to:

<http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/Sales-Use%20Tax/rev-72.pdf>.

For **items your branch sells**, you may need to collect sales tax, see Fundraising section page 11.

***Do 501(c)(4) and 501(c)(3) tax-exempt nonprofits need to file annual tax return forms? Other forms?***

Yes. Every nonprofit, regardless of its tax-exempt nonprofit status and income level, is required to annually file a federal tax return. The specific form depends on the annual gross receipts and will be a 990-N (e-postcard), 990-EZ, or 990 form. See “Which IRS forms do exempt organizations file?” below for more information.

All branches, both 501(c)(3) and 501(c)(4) organizations, that collect sales tax need to file State sales tax annual returns with the PA Department of Revenue.

In Pennsylvania 501(c)(3) organizations that solicit charitable contributions from Pennsylvania residents may be required to file a Charitable Organization Registration Statement (initial and annually) based on the amount collected. For more information go to:

<http://www.dos.pa.gov/BusinessCharities/Charities/Resources/Pages/Information-for-Charitable-Organizations.aspx#.VwqGTzTD-KF>.

On or before April 30 of each year in which there has been a change in corporate officers during the preceding calendar year, a 501(c)(3) organization needs to file this information with the PA Bureau of Corporations and Charitable Organizations, Form DSCB:15-5110 (Annual Statement-Nonprofit Corporation). Form:

<http://www.dos.pa.gov/BusinessCharities/Business/RegistrationForms/Documents/RegForms/15-5110%20Annual%20Statement-Nonprofit%20Corporation.pdf>.

## **IRS Annual Tax Return Form for Tax Exempt Nonprofit 501(c)(4) and 501(c)(3) Organizations**

***Which IRS forms do exempt organizations file?*** <https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>

Tax-exempt organizations, both 501(c)(4) and 501(c)(3) nonprofit organizations, are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart on the following page.

Status	Form to File
Gross receipts normally $\leq$ \$50,000	990-N (e-postcard)
Gross receipts $<$ \$200,000 and Total assets $<$ \$500,000	990-EZ or 990
Gross receipts $\geq$ \$200,000 or Total assets $\geq$ \$500,000	990

### Form 990-N (e-postcard) for Tax-Exempt Organizations (Gross receipts $\leq$ \$50,000)

501(c)(4) nonprofit organizations have two options to file their annual 990-N tax-exempt form as given below. 501(c)(3) nonprofit organizations with gross receipts of less than or equal to ( $\leq$ ) \$50,000 must file their own 990-N e-postcard; and both 501(c)(4) and 501(c)(3) nonprofits with gross receipts greater than ( $>$ ) \$50,000 must file their own 990-EZ or 990 as described in 2 below.

1. 501(c)(4) nonprofits with gross receipts  $\leq$  \$50,000 **ONLY** can opt to file under AAUW national's group exemption IRS filing. To participate in this process:

The branch president or finance officer **MUST** log on to the Member Services Database (MSD) ANNUALLY sometime after the end of the tax year June 30<sup>th</sup>, and before October 15<sup>th</sup>, and select the "Group Exemption Annual Form." Follow the directions given.

2. 501(c)(4) nonprofits can and all 501(c)(3) nonprofits must file their own 990-N e-postcard ANNUALLY sometime after the end of the tax year, June 30<sup>th</sup>, and before October 15<sup>th</sup>, by going to <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard> and filing online. Form 990-N **must** be completed and filed electronically. **There is no paper form.**

501(c)(4) and 501(c)(3) nonprofits with gross receipts  $>$  \$50,000 must file their own 990-EZ or 990, whichever is appropriate.

#### Information Needed to File 990-N e-Postcard

1. Employer identification number (EIN)
2. Tax year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Website address if the organization has one
7. Confirmation that the organization's annual gross receipt are  $\leq$ \$50,000 or less

### Form 990-EZ and 990 for Tax-Exempt Organizations

The Form 990-EZ and 990 are annual information returns required to be filed with the IRS directly by both 501(c)(4) and 501(c)(3) organizations (i.e., cannot be filed as part of the AAUW national group exemption) depending on the amount of the gross receipts: For gross receipts  $>$  \$50,000 but  $<$  \$200,00 use Form 990-EZ (or you can opt to fill out form 990); for gross receipts  $\geq$  \$200,00 use Form 990.

1. The 990-EZ or 990 form must be filed ANNUALLY sometime after the end of the tax year, June 30<sup>th</sup>, and before October 15<sup>th</sup>.
2. The 990-EZ or 990 form can be filed electronically or by paper.
3. Visit the IRS website [irs.gov](http://irs.gov) for the 990-EZ and 990 Forms and instructions.

## **IRS Filing FAQs:**

### ***What if you file your 990-N, 990-EZ or 990 form late?***

If your 990-N is late, the IRS will send a reminder notice to the last address they have on record. There is no penalty assessment for filing Form 990-N late. Filing 990-EZ or 990 forms late may result in a monetary penalty. Organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively missed year.

### ***What do I do if we have been notified that our tax exempt status has been revoked due to three (3) consecutive years of non-filing of our 990-N, 990-EZ, or 990 form?***

The AAUW National Office is aiding affiliates that may have had their tax-exempt status revoked due to non-filing for three consecutive years. If you receive this notification, immediately contact the national office through [allfinance@aauw.org](mailto:allfinance@aauw.org) to notify them of this event. AAUW National will work with you to determine the best option for your affiliate to regain their tax-exempt status.

**Some important dates in the Finance Officer's year:**

<b>Date</b>	<b>Item</b>
July 1	Fiscal year begins; Branch Dues Reports due to national AAUW and state AAUW-PA organizations
Before October 15	File IRS Form 990-N, 990-EZ, or 990 per IRS gross receipts and total assets thresholds (either through AAUW national group exemption form or directly to IRS)
Before December 31	Send any AAUW Funds contributions to the national AAUW office
January 31	Last day dues can be received by the national AAUW office to be included in the official February 1 membership count
April-June	Work with your leadership to create a budget for the next fiscal year
June 30	Fiscal year ends

## **Branch Officer Forms (BOFs)**

Each year, current branch presidents/administrators are requested to report officers for the new fiscal year, which begins on July 1. This can be done online by the branch president or membership vice president through the Member Services Database (MSD) or by using a form available as a download from the national AAUW website. Branch officers for the upcoming fiscal year should be recorded by June 7. Even if no officers are changing, the MSD or paper form still needs to be filled out each year.

## **AAUW Affiliate Agreement**

In order to meet IRS requirements, all AAUW branches, both 501(c)(4) and 501(c)(3) entities, must sign an AAUW affiliate agreement. This written agreement delineates the rights and duties of both parties to ensure every organization affiliated with AAUW operates in a manner that is consistent with the standards, goals, principles and values of AAUW. The completion of an Affiliate agreement is a one-time reporting task, unless or until your status changes, i.e. branch name change, branch disbandment, etc. The AAUW Affiliate Agreement is available on the AAUW national website.

## **Branch Bylaws**

Bylaws are the written rules by which an organization is governed. They set forth the structure of the board and the organization. They determine the rights of participants, and they determine the procedures by which rights can be exercised. States, branches, and other AAUW-affiliated entities must develop and maintain bylaws that comply with AAUW policies and federal and state laws. AAUW's model bylaws provide a framework to assist AAUW affiliates in preparing or amending their bylaws and can be found on the AAUW national website. After each biennial revision of the AAUW national bylaws, all AAUW affiliates must review and revise their own bylaws to include these updates.

## **Branch Insurance Policy**

It is the responsibility of the branch to protect its assets and the liability of its members. Do your officers handle large amounts of money? Do you rent space in a community building, school, or religious institutions, and, if you do, are you adequately covered under the owner's insurance? Do you sponsor large fundraising activities such as book sales? Do you own valuable furnishings, art objects, or a clubhouse? If your answer to any of these questions is yes, you may want to hold an insurance policy.

Suggestions for types of coverage are included in the AAUW Branch and State Finance Toolkit which is available on the AAUW national website. Branches and states can consult local insurance agents or use AAUW's insurance provider:

AH&T  
Patti Loftis, Assistant Director, AH&T Nonprofits  
20 S. King Street, Leesburg, VA 20175  
Phone: 800-648-4807  
Fax: 703-771-1852  
Website: [www.ahtins.com](http://www.ahtins.com)

The coverage offered by AH&T is provided as a service to branches and states and does not benefit the AAUW national office. Contact the firm directly for details and rates.

## Member Services Database (MSD)

The AAUW Member Services Database (MSD) is your online access to AAUW's national database records. The MSD makes it faster and easier to control the accuracy of the membership records, update information about members, and submit dues and AAUW Funds contributions.

### ***Why should individual members visit the MSD?***

Individual Members can use the MSD to update their member record and contact information (except name changes: Contact [connect@aauw.org](mailto:connect@aauw.org)), print their membership card, make a contribution to AAUW Funds, track their membership and giving history for tax purposes, view their branch's member roster including contact information, and find the names and contact information of their branch and state officers.

### ***Why should branch officers visit the MSD?***

In addition to the information individual members can access, branch leaders can also access additional information, depending on their office as outlined below.

<b>MSD Option</b>	<b>Branch President</b>	<b>Branch Finance Officer</b>	<b>Branch Membership Vice President</b>	<b>Branch C/U Relations Officer</b>	<b>Member</b>
Group Tax Exemption Form required annually from each branch	X	X			
Edit Branch Officer List	X				
National Member roster in the state for Recruitment Purposes	X				
Membership Payment Program (MPP)	X	X			
Update Branch Member Contact Information, print Membership Cards		X			
Branch Dues Report Process and Additional Report Process		X			
Branch AAUW Funds Contribution Report Form		X			
C/U Partner members and Representatives for the state	X		X	X	
E-Student Affiliate Prospects	X		X	X	
Member Profile/Membership Card					X
Branch Member Roster	X	X	X	X	X

## Membership Payment Plan (MPP)

The Membership Payment Program (MPP) is a secure, online, dues-processing alternative to the regular, print-version, Branch Dues Report remittance process for AAUW branches and states available within the Member Services Database (MSD).

***How does my branch participate in the MPP?***

To participate in the MPP, a branch president or finance officer must complete the Opt-in Form on the MSD. The bank name, routing number, and account number as well as information on the member dues and branch's EIN are required for the electronic transmittal of dues. Allow 10-14 business days for your branch banking information to be tested and verified. Your branch finance officer will receive an email confirmation when your branch can begin using the MPP system. State and branch dues collected by national via the MPP are transmitted electronically back to the state/branch's bank via an Automated Clearing House (ACH) transfer that automatically deposits funds into your bank account. No funds are ever withdrawn from your bank account.

**Branch Finance Officer submitting dues to MPP – two methods:****Method One**

The Branch Finance Officer collects individual checks from their members for the entire dues (national, state, branch). These payments are deposited in the branch's bank. The Finance Officer enters the MPP, indicates the payments for the members whose payments they have received for both national and the state and then pays this amount either through a single branch check in the appropriate amount mailed to national or through a branch credit card online. The state dues are transmitted back to the state's bank via ACH transfer. The Finance Officer retains the branch dues in their branch bank.

**Method Two**

The Branch Finance Officer collects individual checks from their members for the entire dues (national, state, branch). These full payments are entered in the MPP for each member whose check they have received. The individual check payments are all mailed to national for processing. National processes the checks, the state portion is transmitted electronically to the state's bank via the Automated Clearing House (ACH) transfer, and the branch portion is transmitted electronically to the branch's bank via ACH transfer.

**Individual Members submit their own dues**

Individual members can submit their entire dues (national, state, branch) online with a check or credit card using the MSD only if their branch has opted into the MPP program. Visit the national website [Renew Branch Membership](#) page, click on the Member Services Database (MSD), and follow the directions.

**Communications and Publicity Tools**

**Websites.** The AAUW Site Resources program creates and hosts free websites for AAUW's branches and states. AAUW national will work with your branch to design and create the initial content of the website. Once your website is launched you have two options for content updates. 1) If a member of your branch manages content updates, there is no fee. 2) If you wish to send your changes to national and have them update your website content, there is an annual service fee which is currently \$119.88.

**Branch Newsletters.** Newsletters, whether mailed or posted electronically, are an excellent method to keep your branch members informed about branch meetings, membership news, events, national/state information, etc. Content for your branch newsletter is often provided by national in their e-newsletters or can quickly be picked up from the national AAUW website for your use. If you do not already have a branch newsletter but wish to offer one, contact the AAUW-PA Membership Vice President at [aauwpmvp@gmail.com](mailto:aauwpmvp@gmail.com) to request information.

**Social Media (Facebook, Twitter, Instagram, etc.).** As an individual or as part of an organization such as an AAUW branch, you can use social media to engage people. If your branch does not already have social media accounts; or wants to improve their social media accounts, visit the national AAUW website’s “A Social Media Handbook for AAUW Branches,” which includes information about Facebook, Twitter, Google Plus, LinkedIn, Instagram, and Pinterest; or contact the AAUW-PA Membership Vice President at [aauwpmvp@gmail.com](mailto:aauwpmvp@gmail.com) to request information.

**AAUW Branding Tool Kit.** This tool kit has been prepared to assist members and branches in presenting a consistent brand identity for AAUW and is available on the national AAUW website. The tool kit provides information on the AAUW mission, logo, color palette, and other topics.

## **Fundraising**

The AAUW national website contains fundraising ideas for branches, AAUW Fundraising Policy 501 with guidelines (includes fundraising procedures, IRS regulations, use of the AAUW name in fundraising, donor intent principle, appropriate collaborations, tax deductibility of donations, etc.) and AAUW-Affiliated Entities Scholarship Fundraising Policy 503, which explains what AAUW and the IRS expects of AAUW members, when fundraising for and administering local scholarship programs.

For branches that sell items, Pennsylvania sales tax may need to be collected and paid to the PA Department of Revenue. For more information go to:  
<http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/pa-100.pdf>.

Branches that conduct raffles or other small games of chance should obtain a gaming license application through their local county government offices. For more information go to:  
[http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/Small%20Games%20of%20Chance/sgoc\\_overview.pdf](http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Documents/Small%20Games%20of%20Chance/sgoc_overview.pdf).

## **AAUW National Resources You Might Find Helpful**

The national AAUW website contains many resources on topics such as: promoting the AAUW mission, mission-based programming, membership recruitment and retention, public policy and advocacy, AAUW gender-based research, C/U member relations, AAUW Funds, and much more. Your members and officers should regularly visit the national website to take advantage of these resources.

### ***How does a member access member-only areas of the AAUW national website?***

In order for a member to access member-only material, the member must log on to the national website using her/his AAUW member ID number and a password the member selects.

### ***What if a member does not know their AAUW member ID number? What if they do not have a password set up?***

A member can look up her/his member ID number when she/he clicks on “log in” on the national AAUW website or can obtain this number from the branch’s officers. If a member does not currently have a password set up, she/he can do so once logged in to the national AAUW website with her/his member ID number and using the “First time user, Create an Account” option.

### ***How do I find what I want on the national AAUW website?***

If what you want is not apparent from the menu options available on the home webpage of the website, the best method to find what you are looking for is to use the “Search” option in the upper right corner of every webpage and type in the key words that refer to what you are looking for.

***What are some useful resources on the national AAUW website?***

LEADERSHIP/BRANCHES:	Leader Essentials: Resources for AAUW Officers Board Member Transition Tools Branch and State Finance Officer Tool Kit State and Branch Model Bylaws Tools for Student Organization Leaders How to Build Your Branch’s Online Presence AAUW Business Cards Template
MEMBERSHIP:	Membership Tips and Tools: Recruitment and Retention Diversity and Inclusion Tool Kit Membership Campaigns AAUW Branding Tool Kit
PROGRAM:	AAUW Research Reports Ready made Presentations - PPTs Programs in a Box Audio and Video Clips from AAUW
ADVOCACY:	Your Every Question Answered: Advocacy How-to Guides Two-minute Activist Position Papers
FUNDRAISING:	Fundraising Policies 501 and 502, and Resources Fellowship and Grant Recipient Directory
ONLINE PUBLICATIONS:	AAUW Outlook Magazine AAUW Action Network AAUW Mission & Action E-bulletin Campus Connections E-newsletter Fund Facts E-newsletter LAF Express E-newsletter Lead On E-newsletter Membership Matters E-newsletter Spotlight on STEM E-newsletter Washington Update E-bulletin

**AAUW Diversity and Inclusion Tool Kit**

This tool kit provides in-depth resources for you to help your branch become more diverse and inclusive. Many of the resources and tools are also applicable to general member recruitment and retention. Step-by-step instructions and printable handouts for activities to engage your branch members in a dialog about diversity and inclusion are provided. You can download the full tool kit from the AAUW national website <http://www.aauw.org/resource/diversity-and-inclusion-tool-kit/>.

## Branch Archives

AAUW-PA maintains branch archives at the Pennsylvania State Archives in Harrisburg, which serve as the official archive for the Commonwealth of Pennsylvania. If you have branch material you wish to deposit into the AAUW-PA archives, contact the state board Archive Chair, if there currently is one, or the State President for instructions on how to have your material transferred to the archives.

### **General guidelines for storing and preparing branch materials for archives:**

- Use file folders or hanging files stored in plastic file boxes rather than scrapbooks, plastic sleeves, or notebooks.
- Remove staples and paper clips from all documents.
- Do not store information on discs, flash drives, or other similar storage devices since technology changes and these may not always be accessible.
- Date and label every document.
- Label photographs with events, names, and date.

### ***What branch material should be retained at the branch? Should not be retained at the branch?***

All AAUW items for ten (10) years. After that, anniversary special projects, documents and displays; book sales and other similar material germane to your branch; should be retained at the branch.

### ***What branch material should be sent to the AAUW-PA state archives?***

After being held at the branch for ten (10) years, items for archiving include newsletters, yearbooks, agendas, minutes, financial reports, chair and committee reports, and bylaws. State or National AAUW material can also be sent to the state to determine the disposition of the material.

### ***What branch material should be discarded?***

Non-AAUW material and newsletter articles that duplicate newsletter or yearbook notices.

### ***What is the best way to ensure we have collected branch material that we should be retaining or archiving?***

Contact past and current board members, board officers, and former members to determine whether they have any records. Many important records are lost through failure to pass them on from officer to officer or through the illness or death of a member with archival material, which means the records may be lost forever.

### ***What should our Yearbook, Closing Program Booklet, or year-end summary document contain?***

Ideally this should contain current membership, branch board members, committee chairs, past branch presidents, all past award recipients, and a listing of the past year's programs – branch and/or community programs/projects.

### ***What should be included in our branch newsletter that is important for archived material?***

Branch newsletters should highlight awards received from the state, thus negating the need for retaining award certificates – keeping these certificates is optional for the branch. Financial reports are also valuable if not included in the minutes.

## Meeting Minutes

Branch board and/or branch meeting minutes should be concise and contain what was done and not what was said. At a national AAUW Convention in 2007, the guidelines below were provided to

attendees of the Parliamentary information session by Louise Bereskin, Registered Parliamentarian, that you might find helpful.

What Minutes Should Contain:

- The first paragraph should indicate:
  - The kind of meeting (regular, special, annual, etc.)
  - The name of the organization
  - The time, date, and place of the meeting
  - Who was present/absent
  - Whether the minutes of the previous meeting were amended/approved
- The body of the minutes should contain:
  - Only what was done, not what was said
  - Notation that specific reports were given and related action, if any
  - All main motions (unless they are withdrawn) with the name of the maker of the motion (but not the seconder), the content of the motion exactly as worded when adopted, and disposition of the motion (motion carried; motion defeated; motion referred to [name of committee] to report [time or date]; motion was postponed until [fill in the date]; or the motion was laid on the table [postponed with no indicated date to resume or indefinitely])
  - All points of order and appeals together with the reasons given by the chair for the ruling (a point of order is used to draw attention to a breach in rules, an irregularity in procedure, the irrelevance or continued repetition of a speaker or the breaching of established practices or contradiction of a previous decision)
- The final paragraph should include the time of the adjournment

## AAUW Member Benefits/Discounts

The national AAUW organization has secured various member benefits for its membership. A [full list of these benefits](#) is available on the national website. Below are just a few useful benefits for individual members and/or branches:

1. **Office Depot and Office Max.** Free national discount program in which members of AAUW can save up to 80% off preferred products, online and in stores; free next-day delivery on orders over \$50; and low printing costs – black & white copies at 2.5 cents each, color copies at 22 cents each, and binding/folding/cutting at 35% off retail. Go to the national website to print out your discount card.
2. **The Princeton Review.** AAUW members, and their family and friends, get 15% off classroom and online courses for the SAT, ACT, PSAT, LSAT, MCAT, GRE, and GMAT.
3. **AAUW Prescription Discount Card.** Free program for AAUW members and family designed to provide significant savings of up to 85% off the retail price of prescription drugs.
4. **Connex International Conferencing.** AAUW has collaborated with women-owned [Connex International](#) to provide members discounted rates on their telecommunications needs. Connex will work with you to develop convenient, cost-effective audio and web solutions.
5. **Tugg Films.** AAUW has teamed with [Tugg.com](#) to bring you a unique collection of films intended to empower women and girls around the country. This program allows you to bring movies to local movie theaters without any up-front costs.

## Changes to Previous Editions:

### Changed made from Edition 1 (April 2016) to Edition 2 (April 2017)

Page 4

***Which IRS forms do exempt organizations file?***

[Updated link]

Page 5

**Form 990-N (e-postcard) for Tax-Exempt Organizations (Gross receipts ≤\$50,000)**

Point 2.

[Updated the link to access Form 990-N e-Postcard]

Page 6

***What do I do if we have been notified that our tax exempt status has been revoked due to three (3) consecutive years of non-filing of our 990-N, 990-EZ, or 990 form?***

[Clarified actions of the affiliate to address this issue.]

Page 7

AAUW January 16, 2016 Email Notification in reference to affiliates having their tax exempt status revoked.

[Removed]

Page 6

**Some important dates in the Finance Officer's year:**

[Moved to page 7]

Page 11

**AAUW National Resources You Might Find Helpful**

First paragraph

[Removed "partner" from C/U partner member – these members are now referred to as C/U members]