

Communicator

The newsletter of the American Institute of Parliamentarians

OFFICERS, ORGANIZATIONS, OPPORTUNITIES

The 28th Annual California Memorial Practicum
Honoring Past President Richard E. Lucas, CPP-T

January 29 - 31, 2009

Hugh Cannon defines an **Officer** as an elected or appointed leader of an organization. He defines an **Organization** as a group of individuals who have joined together in an organized way and agree, through governance documents, how they will pursue their common purpose and govern their affairs. (*Cannon's Concise Guide to Rules of Order*, page 164.) Attendees at the California Memorial Practicum will be offered many **Opportunities** to learn about both of these subjects.

The first AIP practicum was held in July 1979 on the front porch of Dr. Floyd M. Riddick's home on the banks of the Piankatank River, near Saluda, VA. Dr. Riddick served as Parliamentarian for the U. S. Senate from 1964 to 1974. Students and staff members who represented 11 states and Canada spent several days of intense study. Lectures from leading parliamentarians with a show-and-do involvement became the norm for practicums that followed. Why the term 'practicum'? These seminars offer parliamentarians at all levels of knowledge and expertise an opportunity to "practice" their skills in a non-threatening environment. Instructors lead practice activities in which all can participate as equals.

Not unlike the first practicum, the California Memorial Practicum will offer many opportunities for individual participation and small group activities. Yes, there will be some "homework."

The 2009 California Memorial Practicum will be held in Ontario, CA January 29, 30, and 31 at the DoubleTree Hotel. Joy L. Myers, CPP-T, PRP, from Columbus, Ohio, and Paul A. Lamb, CP-T, PRP, from Bisbee, Arizona, will serve as faculty members. The registration fee for AIP members is \$425 before December 1 and \$450 after that date. The non-AIP members' registration fee is \$500 before December 1 and thereafter \$550. Included in the fee are three lunches and two dinners and all materials. Single day registration is \$150 for AIP members and \$190 for non members. Registration and Hotel information may be found soon on the AIP website www.AIPparl.org.

Teresa Dean, CPP-T
Curriculum Director, Practicum West

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NEW ORLEANS BOUND IN 2009

The AIP Board of Directors has selected New Orleans, LA for the site of the 2009 51st Annual Session from a number of bids submitted from across the country. The Annual Session will take place July 30- August 2, 2009, with a welcome reception being held after the board of directors meeting on July 29. We look forward to measuring our progress, solidifying our collective commitment to parliamentary education and further charting our mission impact in this dynamic city. Look for more news on the AIP website in the near future.

Now is the time to fall in love with New Orleans all over again. The cultural riches, sensual indulgences and unparalleled service that define the New Orleans experience continue to flourish, as they have for centuries. The most celebrated and historic core of the city – including the French Quarter, Central Business District, Warehouse and Arts District, Magazine Street, Garden District, Audubon Park and Zoo and St. Charles Avenue – is thriving.

The historic and cultural experience that has attracted millions of visitors for decades is as rich, charming and welcoming as ever. It's no surprise that New Orleans was chosen it as one of Travel + Leisure's top destinations for 2007 and The Today Show named New Orleans as number two in its America the Beautiful series last year.

Come see and celebrate for yourself at the 2009 AIP Annual Session.

LONG ISLAND CHAPTER CO-HOSTS WITH PARENT TEACHER ASSOCIATIONS

The Long Island Chapter of AIP is once again working with their local county PTAs to present a parliamentary workshop. This 30 year old tradition of cooperative learning has brought many new members to AIP.

This year the focus is on Meetings That Get Things Done, including agenda preparation, painless minutes, rules of debate and presiding terms and practice.

The program will be Tuesday, October 28, beginning with dinner at 6:30 and continuing with the program from 7:30 – 9:30 PM. Registration is \$34 per person, \$24 for students. Call Doris Abbate, CP-T, at 516-676-7852 or Fran Kulik at 516-285-0551 for more details.

Doris Abbate, CP-T

From the President...

As Helen Keller once observed, "When we do the best that we can, we never know what miracle is wrought in our life, or the life of another." That is also true for AIP, and in the coming year there is much promise and potential on the horizon for us. What we do with that promise is up to us. What difference we make in the lives of our members and our profession is also up to us. How we resolve the past and prepare for the future is still - up to us.

The past couple of years have been a time of transformation for AIP during which we have reviewed and improved many of our administrative processes in order to ensure a higher quality experience for our members. We are now redirecting the organization in a more substantive direction while still dedicating ourselves to continuous assessment and improvement in our services. Much has been accomplished with the exploration of professionalizing our administrative functions. Our board made the bold decision to seek professional management support in order to ensure a member-focused model for the future and to begin the process of creating future growth. Thanks to your patience and loyalty, we are well on our way to accomplishing this transformation of our organization.

For all who participated and worked diligently to bring us through these transforming years, I thank you for your persistence, dedication and courage in setting us on a good course. You have helped our organization immeasurably.

We should all have hope and enthusiasm for the future of AIP. Beyond my confidence in the individual leaders who have been chosen to lead AIP in the coming year, what also gives me hope is the clear path that our board of directors has set for this year. In their last meeting, they approved many progressive moves to help us return to our core mission of educating and serving our members and the public.

When we meet in New Orleans next year at our next Annual Session, you will be able to take a great deal of pride in the progress and accomplishments that our organization will have made over the next twelve months. Then, together, we will be able to see what miracles we have wrought.

James N. Jones, CPP-T
President

Tax Information for AIP Chapters and Other Small Nonprofit Organizations

AIP has received recognition from the United States Internal Revenue Service as a 501 (c) (3) charitable entity. This means that contributions to AIP are deductible from the contributor's income on annual income tax returns. AIP has not chosen to go through the lengthy, detailed, and expensive process of obtaining a group exemption letter from the IRS covering its chapters. As far as state legal standing is concerned, the AIP chapters—like most local units of state, regional, national, and international organizations—are most likely treated as unincorporated voluntary associations organized pursuant to the law of the state where the preponderance of the members reside and related to AIP (or some other superior organizations) through a contract contained in their unit charter.

Some states have adopted the Uniform Unincorporated Nonprofit Association Act, or a local unincorporated associations act, that might provide some of the benefits of corporate status to chapters, including some limited liability and ability to take some legal actions as an entity. Each chapter would need to check the applicable local statute. The National Conference of Commissioners of Uniform State Laws is about to promulgate a Revised Uniform Unincorporated Nonprofit Association Act, which may be adopted in some states. Both the original Uniform Act and the draft Revised Uniform Act provide that an unincorporated association may list a registered agent with the Secretary of State. This provides some recognition of the entity and a central place for filing of any possible litigation against the chapter. Chapters and other small unincorporated associations should consider listing a registered agent for these purposes.

For tax purposes, 501 (c) (3) entities with under \$5000 in annual income (most chapters probably fall in this category) are statutorily exempt from the requirement of filing a Form 1023 determination request for recognition of their charitable status. As AIP has been recognized as a 501 (c) (3), chapters may want to assert that they are qualified for 501 (c) (3) status, which would allow them to accept deductible contributions. However, just because a national superior organization has a particular tax status does not mean that its subordinate units also have the same status. In fact, the IRS's group determination process recognizes this as a common occurrence. Therefore, the safer course is for local AIP chapters to consider themselves 501 (c) (4) civic leagues providing civic training in and promotion of parliamentary procedure. 501 (c) (4)s are not eligible to receive tax-deductible

contributions, but they are tax-exempt organizations, in that their primary-function-related income is treated as exempt from income taxation. Although there is not specific statutory exemption for 501 (c) (4)s with under \$5000 in annual income, as a rule of thumb IRS does not expect most small tax-exempt organizations to file a Form 1024 determination request, the form applicable to most tax exempt categories other than 501 (c) (3)s.

Even though "small, small" organizations like AIP chapters with annual income under \$5000 are not required to request a formal determination of their status from the IRS, some may choose to do so to obtain some certainty in their status, or in order to be eligible for grants from certain funding agencies. Whether they choose to obtain a determination letter or not, and even if they are covered by a group determination letter but their superior organization does not include them in its annual return, "small, small" organizations are still required under the federal Pension Protection Act of 2006 to file the Form 990-N electronic postcard every year or risk revocation of their tax-exempt status for three years' consecutive failure to file.

There are two principal hurdles that the "small, small" nonprofit needs to address in filing its Form 990-N. First is obtaining a federal Employer Identification Number (EIN). Many AIP chapters and other "small, small" organizations that have their own bank accounts have already done so in order to open the account. It is called an "employer" identification number, even if the organization has no employees. EIN is just the name for the tax identification number for any entity. If your chapter or a "small, small" organization that you work with has not obtained an EIN, the process is simple. The applicable form is IRS Form SS-4. The form has a special check-off box for nonprofit organizations with a blank line for the specific type of organization. In the case of an AIP chapter, "civic league" would be a good description. The form also requests the reason for applying, and an appropriate reason would be "to comply with IRS filing requirements for small tax-exempt organizations." The Form SS-4 can be filed online, by telephone, by facsimile, or by traditional hard copy through the mail. The online application is at: <http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>. The hard copy form can be obtained online at: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>. Instructions can be obtained online at: <http://www.irs.gov/pub/irs-pdf/iss4.pdf>. The number for telephonic "filing" is 1 (800) 829-4933.

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tax-exempt organizations.” The Form SS-4 can be filed online, by telephone, by facsimile, or by traditional hard copy by mail. The application process can be found at: <http://www.irs.gov/businesses/small/article/0,,id=102767,0,0.html>. The hard copy form can be obtained online at: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>. Instructions can be obtained online at: <http://www.irs.gov/pub/irs-pdf/iss4.pdf>. The telephone number for telephonic “filing” is 1 (800) 829-4933. Fax numbers vary, depending on the state, and are listed in the instructions.

The IRS has now given some guidance about how “small, small” nonprofits can file their Form 990-Ns. Once your chapter has obtained its EIN, the second hurdle is to contact the IRS. A nonprofit cannot file the Form 990-N unless the IRS has entered the entity’s name and EIN into its database. Usually, this is done through the Form 1023 (for 501 (c) (3)s) or the Form 1024 (for most other tax-exempt organizations). If the organization is a “small, small” entity exempt from requesting a determination letter, it needs to request to be added to the database. This has to be done by telephone, by calling the IRS’s tax-exempt customer account services number, 1 (877) 829-5500. This is the only way to have your organization entered as a tax-exempt organization on the IRS database. For information on how to enter your chapter into the database through the telephone system, look at: <http://www.irs.gov/charities/article/0,,id=180866,00.html>. It will take several months for the information to be entered and the only way to check is to try to file the Form 990-N and see if your application is accepted, or to call back the IRS customer account services number. Entry of your chapter or other “small, small” organization into the tax-exempt database does not mean that the IRS has recognized your chapter or organization as a tax-exempt entity. It simply means that the IRS recognizes the organization’s claim to be tax-exempt so that it can file the Form 990-N.

After the “small, small” organization has been entered into the IRS database, it should be able to file the Form 990-N online. The form is only available electronically, from: <http://epostcard.form990.org/>. The website walks the entrant through the data entry process. If your organization is a subsidiary organization of a national organization that has obtained a group exemption determination, but is not filing a group return, your Form 990-N should also include your IRS Group Exemption Number. At the end of the process, you will be notified either that the Form 990-N has been successfully filed, or

ACTIONS TAKEN AT THE ANNUAL SESSION

The following actions, taken at the Annual Session in Chicago, August 7 -9, 2008, are reported for the members’ information.

- Authorized disposition of the AIP library;
- Elected to office:
 - President, Jim Jones, CPP-T
 - Vice-President, Mary Randolph, CPP-T
 - Secretary, Dorothy Demarest
 - Treasurer, Mary Remson, CP
- Elected to the Board of Directors:
 - Dollie McPartlin, CP-T
 - John Stackpole, CPP-T
 - Weldon Merritt
 - Mary D. Smith, CP
 - Mary Lou Stark, CP (one year)
- Amended bylaws to increase member dues
- Amended bylaws to create a nominating committee for elections
- Amended bylaws to allow electronic distribution of call to annual session and notice for those who opt in
- Authorized a full revision of the AIP Bylaws, Standing Rules of Procedures and Standing Orders to be noticed and presented to the 2009 Annual Session

SILENT GAVELS

Robert W. Leiman	Roanoke, IN	Member since 1960
Mary G. Fiumano, CP-T	Prescott, AZ	Member since 1977
Viola W. Schwarz	Fort Wayne, IN	Member since 1978
George Shelton	Yountville, CA	Member since 2004
Dennis Kluk	Monte Sereno, CA	Member since 1975

that you need to call the IRS customer account services number to straighten out any problems. Once your organization has been entered into the IRS tax-exempt database, the Form 990-N e-postcard process is not difficult. You just need to remember to file by the 15th day of the fifth month after the close of your organization’s fiscal year.

Michael E. Malamut, JD, CPP-T, PRP

DAHMS MEMORIAL FOUNDATION
DAHMS BIERBAUM WORKSHOP

“The Teaching and Practice of Hugh Cannon”

The Lester L. Dahms Memorial Foundation is pleased to announce that the topic for the 2008 workshop is “The Teaching and Practice of Hugh Cannon.” Hugh Cannon was a skilled attorney and parliamentarian residing in Charleston, South Carolina, at the time of his death in January 2005. He served as parliamentarian for the National Education Association and the Democratic National Committee for many years, and was parliamentarian for the Democratic National Convention in 1976. During his years as parliamentarian, he revolutionized the practice of convention procedure while keeping within the boundaries of tradition and law. In 2002, he was an instructor for the Lester L. Dahms Memorial Foundation workshop entitled, “The Parliamentarian and the Law.” This year’s workshop will focus on the legacy of Hugh Cannon and his teachings that changed the ways in which parliamentary procedures are viewed today. This workshop will benefit anyone - professional parliamentarians to those new to parliamentary procedure as well as people involved in organizations as an officer or member.

The curriculum director is Dr. M. Eugene Bierbaum, PRP, CPP-T. Additional instructors are Helen McFadden, PRP, and Mary Randolph, CPP-T, PRP. The workshop will be held at the Hilton St. Louis Airport, St. Louis, MO. For additional information including a registration form, visit the website at pages.prodigy.net/rww/dahms or contact foundation treasurer and workshop coordinator Chris Dickey, PRP.

Jeanette Williams, PRP, CP
President, Dahms Foundation

NORTHWEST REGION ONE HAS NEW OFFICERS

The 2008 Northwest Region One Conference was held at the Holiday Inn in Issaquah, WA on May 30-31, 2008. At the Conference, the following officers were elected:

Governor—Weldon Merritt
Lt. Governor—Maxine Alloway
Secretary – Grace Vera
Treasurer- Robbie Jackson

All of the new officers are currently members of the Alyce Baker Chapter # 2 in Spokane, WA.

Kevin Connelly
Immediate Past Governor, NWRI of AIP

**ACTIONS TAKEN AT THE POST-ANNUAL SESSION
MEETING OF THE BOARD OF DIRECTORS**

The following actions, taken at the post-annual session meeting of the Board of Directors held in Chicago, August 10, 2008, are reported for the members’ information.

- Approved the following appointments:
Bylaws and Rules – Helen McFadden, CPP
Finance – Rob James
Member Services – Darlene Allen
Opinions – Michael Malamut, CPP-T
Parliamentarian – Jim Lochrie, CPP
Publications – Linda Juteau, CPP-T
Scholarship – Michael Swift, CPP
Youth Services – Wanda Livingston;
- Elected the following to positions:
Executive Comm. Member – John Stackpole, CPP-T
Accrediting Director – Eugene Bierbaum, CPP-T
Ethics Committee – Teresa Vosbergh, CPP-T
Advisory Council – Cleon Babcock, John Baird, Thomas J. “Burke” Balch, Imogene Emory, H. W. Farwell, Barry Glazer, Betty Green, Darwin, Patnode, Ann Rempel, Henry M. Robert III, Mark Schilansky and Edward R. “Dick” Weber;
- Set the winter Board meeting for Feb. 8-9, 2009, in conjunction with the Lucas Practicum in Ontario, CA;
- Set the spring Board meeting for June 8-9, 2009, in conjunction with the Riddick Practicum in Baltimore;
- Approved a sponsored basic level public workshop for June 5, in cooperation with the Riddick Practicum;
- Set the 2009 Annual Session for July 28 – August 2, 2009, in New Orleans, LA;
- Awarded Henry Arkin, CPP, the Order of the Blue Dot in recognition of his role as general coordinator of this Annual Session;
- Authorized a 1-2 day self-sustaining workshop to be held in Canada during this fiscal year;
- Authorized a one day self-sustaining professional skills workshop for CPs, CPPs, RPs, and PRPs, to be held in conjunction with the 2009 Annual Session;
- Approved the addition of a surcharge for non-members for all AIP offerings, except those for the general public.
- Approved the appointment of a three person Audit Committee;
- Directed the Finance Committee to review all financial policies and report back to the next Board meeting;
- Authorized the Executive Committee to investigate and apply for external funding for AIP;
- Authorized the Executive Committee to make up to a 15% overall reduction in expenses; and
- Authorized a revision of the Board document