

The Mathematical Association of America

(INCORPORATED)

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Executive Director



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January 15, 1971

To: All Chairmen and Secretaries of All Sections

Dear Colleagues:

Enclosed are two documents which should be of interest to you. They will form a part of an information pamphlet for Section Officers which we are preparing.

I call your special attention to Article I, Paragraph 2 on the purposes of a Section and Article V, Paragraph 2 which asserts that the assets of the Section are permanently dedicated to these purposes. For reasons described below, it will be important in the future that all Section By-Laws contain essentially these two statements. I urge you to review your By-Laws and, if necessary, initiate action to amend them to introduce these two statements. You will note that the statement of purpose has been revised slightly from the earlier version of the Model By-Laws.

The reason for the above concern is that the Internal Revenue Service has informed us that all of our Sections should be filing the annual financial report Form 990 for tax exempt organizations. But before a Section can begin filing this report, it must acquire tax exempt status under Section 501(c)(3) of the Internal Revenue Code. Here is where the MAA can be of assistance to you.

It is possible to have the 501(c)(3) exemption of the national organization extended to a group exemption covering all Sections. We will apply for such a group exemption and when it has been granted, I will write to you concerning the details of preparing and filing Form 990.

However, before we can apply for a group exemption, we must have certain documents. From each Section, we must have:

- (1) A letter from the chairman or secretary informing me that the Section desires to be included in a group income tax exemption under Section 501(c)(3) of the Internal Revenue Code.

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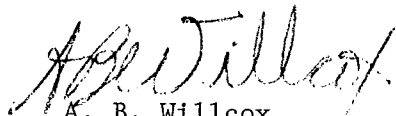
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- (2) A letter from the chairman or secretary informing me that the By-Laws of the Section are in conformity with the Model By-Laws, at least in respect to Article I, Paragraph 2 and Article V, Paragraph 2, or giving a date when amendments to bring the By-Laws into such conformity can be submitted to the MAA Board of Governors for approval.
- (3) A letter informing me that either the Section presently has 501(c)(3) exempt status, in which case I will need to know the Section's "Employer Identification Number", or else that the Section has not applied for and been granted an exemption in the past.

When I have these documents (which can perfectly well be included in one letter to me) we can assemble an application for a group exemption. Since I must wait for this information from all 28 Sections, I will appreciate an early reply.

Let me reassure you that once your Section Treasurer has deciphered Form 990, the annual preparation of this report will not be a substantial chore. If you have any questions about this process, please feel free to write or telephone me at any time. It is unfortunate that you have to endure this red tape, but the recent tightening of IRS regulations appears to make it unavoidable.

Sincerely yours,



K. B. Willcox
Executive Director

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Copies to other Section Officers