

Operational Guidelines for TCS Affiliated Chapters

Report chapter activities to the TCS Board.

Make an oral report at TCS Board meetings held quarterly via conference call through the TCS Chapter Committee, or at a TCS Annual Meeting.

Promote chapter activities to the TCS membership.

Submit a chapter update article in each quarterly TCS Bulletin to announce events and activities, as well as to familiarize national members with your chapter. Information regarding deadlines and submission procedures can be found by contacting the Editor.

Update chapter web site and link to TCS web site.

Work with the TCS Office on membership recruitment and retention.

Review TCS quarterly membership reports and list of new members for accuracy.

Use the list of new TCS members in your area to recruit chapter members.

Work with TCS to retain members on the "drop" list.

Encourage all TCS members in the chapter's region to take an active role in chapter activities. If a student chapter, invite professional members and other appropriate and interested individuals and organizations to some events.

Set up sound financial systems for accountability of all funds.

Set up a bank account either with a bank or within the university. Do not hold funds in a personal checking account to avoid any perception of financial mismanagement.

Issue payment only with documentation such as an invoice or a receipt. Keep all documents.

Acknowledge all donations (cash or in kind) promptly and keep a list of donor contact information, amount, and method of contribution (cash, check, in kind item or service).

Issue periodic financial reports to your Board (and an annual one to TCS) including:

- statement of financial position (assets and liabilities)*
- statement of revenue and expenses with the net position*
- budget to actual report*

Adhere to all legal and tax code regulations governing 501(c)(3) organizations.

Avoid the perception of grassroots lobbying of all levels of government, though expert testimony and dissemination of research findings or public relations materials is desirable under the educational mission of a 501(c)(3) non-profit organization. Avoid any participation in political campaigns. (See TCS Bylaws.)

Although membership in the two organizations is begun and renewed together, membership in each organization is separate. If a member is rejected by the chapter, the national organization could be subject to a lawsuit for restraint of trade if it does not allow that member to join TCS. Anyone who may not wish to participate in the local chapter must be allowed membership in the national organization.

Prepare for the annual review of affiliated status by the TCS Board to ensure consistency with TCS mission and bylaws. This information is required to help TCS maintain its non-profit status. Because the chapter is sharing TCS's non-profit tax status, TCS must report any significant financial activity by its chapters.

By January 31, please plan to submit:

- *any changes to chapter governing documents*
- *year-end financial statement (Fiscal year is the calendar year, despite operating on the academic year for student chapters.)*
- *copies of bank statements and copies of receipts for expenditures*
- *a summary of activities for the year for inclusion in the TCS Annual Report and tax return*
- *optional: any suggestions for fostering the relationship between chapters and TCS*

For student chapters, inquire what support is available from your university.

Universities are usually the umbrella organization for all student organizations. They may allow the use of their charitable tax status, their tax payer ID number, a sales tax exemption certificate. They may hold your funds like a bank, write checks, and provide some bookkeeping and financial reports. Work with your advisor to find a department which is most likely to help. Also consider working with a business administration degree program for assistance. (Nothing like a good case study!)

For regional chapters, consider becoming incorporated and obtaining your own tax-exempt status. TCS is available to provide guidance in the process for both.