

## **IMPORTANT NOTICE TO ALL STATE and LOCAL PRESIDENTS**

### **IRS 501(C)(3) GROUP EXEMPTION CAPABILITY**

MTNA has been authorized by the Internal Revenue Service to maintain a group exemption roster for its affiliate organizations.

This means that MTNA's affiliates may also become tax exempt under Code Section 501(c)(3) without filing an application for same with the Internal Revenue Service. Local organizations may do this simply by making certain that their Constitution complies with Code Section 501(c)(3) requirements and taking the step of authorizing the National organization to include them on MTNA's "group exemption roster."

As you know, this can be a definite advantage to your organization. Under 501(c)(3) status your organization may be able to:

1. Accept charitable contributions that will be tax deductible to the contributor.
2. Receive preferred rates on bulk mailings
3. Claim exemption from State Sales Tax (only in some states, must comply with local tax regulations)

If you wish to take advantage of this opportunity, you will need:

1. Unincorporated Association - review your organization's Constitution/Bylaws and, if necessary, amend it to include the provisions contained in Article II of the attached Model Constitution, Exhibit Number 3, and delete any references that your present Constitution may have to non-charitable and non-educational purposes (N.B. Certification is not allowed as a 501(c)(3) purpose).
2. Incorporated Association – review your organization's Constitution/Bylaws and, if necessary, amend it to include the provisions contained in Article II of the attached Model Constitution, Exhibit Number 3, and delete any references that your present Constitution may have to non-charitable and non-educational purposes, you must submit any amendments to your state.

We will be happy to let you know whether your present Constitution qualifies or how it should be amended.

3. An employer identification number. If you presently do not have a number, you can apply to Internal Revenue Service by using Form SS-4 "Application for Employer Identification Number" or Apply online at: <https://sa.www4.irs.gov/modiein/individual/index.jsp> or call our office and we will send you the form.

Once you are satisfied that your organization's Constitution satisfies this requirement, then you should forward a copy of the Constitution to MTNA National Headquarters, along with a letter of authorization signed by an authorized officer of your organization.

If your organization presently does not have an IRS determination letter under any Code Section, then you should supply a letter in the form attached hereto as **Exhibit Number 1**.

If your organization currently has tax exempt status under a different Code Section, (e.g. 501(c)(6)), through a determination letter, you must be in good standing with the IRS before joining the group exemption. Please supply a letter in the form attached hereto as **Exhibit Number 2** and your organization's original determination letter.

Finally, if your organization currently has individual tax-exempt status under Code Section 501(c)(3), we strongly recommend you leave it that way. However, if you want to give up your individual 501(c)(3) status and come under the MTNA group exemption, you should supply a letter in the form attached hereto as Exhibit Number 2.

**NOTE: You must include your organization's total gross income in your authorization letter.**

Please be advised that being enrolled on MTNA's group exemption roster does not mean that MTNA will file your annual Form 990 and Form 990T (if required). **You will still be required to file all applicable tax returns as you have in the past.** To submit the appropriate Form 990, you must register with the IRS as this form is electronic only.

**Exhibit Number 1**

**Name of MTNA State/Local Association**  
**Address of MTNA State/Local Association**  
**Federal Employer ID Number of State/Local Association**

Date

Music Teachers National Association  
1 W. 4<sup>th</sup> Street, Suite 1550  
Cincinnati, OH 45202

Attn: Gary L. Ingle, Executive Director & CEO

RE: Authorization to Include Subordinate on Music Teachers National Association,  
Inc. Group Exemption Roster

Dear Dr. Ingle:

This letter will authorize Music Teachers National Association, Inc. (MTNA) to include this organization on MTNA's Group Exemption Roster with the Internal Revenue Service. We understand that this will confer upon this organization, Code Section 501(c)(3) status. We further understand that this organization is still responsible for filing its own Forms 990 and 990-T and any other required Forms with the Internal Revenue Service.

The gross total income for this organization was \_\_\_\_\_ for tax year \_\_\_\_\_. Our tax year ends on \_\_\_\_\_.

Sincerely,

(Signed by a Duly Authorized Officer of State/Local Association)

**Exhibit Number 2**

**Name of MTNA State/Local Association**  
**Address of MTNA State/Local Association**  
**Federal Employer ID Number of State/Local Association**

Date

Music Teachers National Association  
1 W. 4<sup>th</sup> Street, Suite 1550  
Cincinnati, OH 45202

Attn: Gary L. Ingle, Executive Director & CEO

RE: Authorization to Include Subordinate on Music Teachers National Association,  
Inc. Group Exemption Roster

Dear Dr. Ingle:

This letter will authorize Music Teachers National Association, Inc. (MTNA) to include this organization on MTNA's Group Exemption Roster with the Internal Revenue Service. We understand that this will confer upon this organization, Code Section 501(c)(3) status. We further understand that this organization is still responsible for filing its own Forms 990 and 990-T and any other required Forms with the Internal Revenue Service.

This organization has previously been tax exempt under Code Section 501(c)(6) on an individual basis pursuant to a determination letter from the Internal Revenue Service dated (copy attached). Upon being added to MTNA's Group Exemption Roster, this organization wished to relinquish that individual tax- exempt status.

The gross total income for this organization was \_\_\_\_\_ for tax year \_\_\_\_\_. Our tax year ends on \_\_\_\_\_.

Sincerely,

(Signed by a Duly Authorized Officer of State/Local Association)

**Exhibit Number 3**  
**MODEL BYLAWS FOR MTNA LOCAL ASSOCIATIONS**

BYLAWS OF THE  
(NAME) ASSOCIATION  
of the  
(STATE/LOCAL) MUSIC TEACHERS ASSOCIATION  
Affiliated with  
MUSIC TEACHERS NATIONAL ASSOCIATION

ARTICLE I—NAME

The name of this organization shall be the (name) Local Association, referred to as \_\_\_\_\_ MTA affiliated with (state) MTA and with Music Teachers National Association, Inc. (MTNA), Cincinnati, Ohio, a Code Section 501(c)(3) organization.

ARTICLE II—PURPOSE

Section 1. The purpose of the Association is the advancement of musical knowledge and education. Activities of the Association are aimed at the promotion of the art of music and the advancement of musical educational activities and the appreciation of music among the people of the community.

Section 2. No part of the net earnings of the organization shall inure to the benefit of any individual. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in any political campaign on behalf of, or in opposition to, any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Section 3. In the event of the dissolution of this organization, any funds remaining in the treasury after the payment of any outstanding debts shall be contributed to the Music Teachers National Association or another nonprofit organization, which qualifies under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE III—MEMBERSHIP

Section 1. Membership classifications in this Association shall be: Active, Retired, Student, and Patron. All members of this Association (except patrons) shall hold membership in the (state) Music Teachers Association and the MTNA.

A. Active membership is open to all persons professionally engaged in any field of musical activity who are members of an affiliated state association and MTNA. Such membership provides the privileges of voting, holding office, and participating in the activities of the Association.

B. Retired Membership is open to those who have been active members for at least 20 continuous years, are age 65 or greater and are essentially retired from teaching. A member must send written notice to the MTNA executive director for this class of membership to be activated. Retired members may vote, but cannot hold elective office at the division or national levels or enter students in MTNA competitions. A retired member must also be a member of a state affiliated association.

C. Student membership is open to any student of music subject to membership regulations of the affiliated state association and MTNA. Students members may attend all meetings of the Association, but do not have the right to vote or hold office.

**(Associations may want to have special membership categories that only apply to the local association such as Patron Membership—see the following example)**

D. Patron membership (some organizations prefer to use a different designation for this type of membership category) shall be individuals, organizations, institutions, or business firms wishing to support the association and its activities. They shall not have the right to vote, hold office, or enter students in activities. Dues are paid to the local association.

Section 2. Annual dues will be established by the Executive Board and approved by the members. Dues are delinquent June 30 for active members, September 30 for collegiate members, after which time members are not in good standing or entitled to any of the privileges of membership until dues are paid for the current membership year.

Section 3. The membership year shall be the same as the MTNA fiscal year, beginning July 1 and ending June 30 for active members; the collegiate membership year begins October 1 and ends September 30.

#### ARTICLE IV—OFFICERS

Section 1. The officers of the Association shall be: President, President-Elect, Vice President, Secretary, and Treasurer. (or such officers necessary for the effective operation of the Association).

A. The President shall preside at all meetings of the Association, and the Executive Board, shall appoint all standing and special committees with the approval of the Executive Board, and shall perform such other duties applicable to the office as prescribed by the parliamentary authority adopted by the Association. He or she shall serve as an ex officio member of all committees except the Nominating Committee.

B. The President-elect shall assume all duties of the President in the absence of that officer and shall perform such other duties as may be designated by the President and/or Executive Board or prescribed by the parliamentary authority of the association.

C. The Vice President shall preside in the absence of the President and President-elect, and shall coordinate such activities and perform such duties as may be designated by the President and/or Executive Board or prescribed by the parliamentary authority of the association.

D. The Secretary shall keep the minutes of all meetings of the Association and the Board of Directors, and shall perform such other duties as may be assigned by the President or prescribed by the parliamentary authority of the association.

E. The Treasurer shall be responsible for the payment of all bills authorized by the Association, shall keep an itemized account of all receipts and disbursements, shall prepare an annual budget, and shall present reports to the Association as requested and shall perform such other duties as may be designated by the President or prescribed by the parliamentary authority of the association.

Section 2. Each officer shall be elected for a (one or two) year term of office and shall serve until his or her successor assumes office. The term of office shall begin at the end of the last meeting within the fiscal year, and end upon the installation of the next officer. No member shall be eligible to serve more than two consecutive terms in the same office, except the office of treasurer.

#### ARTICLE V—ELECTION OF OFFICERS

Section 1. A nominating Committee of three members shall be elected by the members or Executive Board, or appointed by the president at the last meeting of each fiscal year to serve for the ensuing year. The nominating committee shall announce a slate of one candidate for each office at the meeting preceding the annual meeting. Before the election of officers at the annual meeting, additional nominations from the floor shall be permitted.

Section 2. Officers shall be elected by ballot, except in the event of only one nominee for an office in which case the presiding officer may declare the nominee elected by acclamation.

Section 3. A vacancy in any office, except that of President, shall be filled for the unexpired term by presidential appointment and approval by the Executive Board. A President-elect, appointed in this manner, cannot assume the office of President unless elected to the office in the same manner as the other officers.

Section 4. Any officer shall cease to hold office upon termination of membership, or may be removed from office by two-thirds vote of the members present and voting at a regularly scheduled meeting. Such action may be taken when it appears evident that an officer has been or is unable to serve or is otherwise unqualified.

#### ARTICLE VI—EXECUTIVE BOARD

Section 1. The officers of the Association and the Immediate Past President shall constitute the Executive Board of the Association. (Committee chairs may be added.)

Section 2. The Executive Board shall have general supervision of the affairs of the association between its business meetings, fix the hour and place of meetings, make recommendations to the association, and perform such other duties as are specified in these bylaws. The Board shall be subject to the orders of the association, and none of its acts shall conflict with action taken by the association.

Section 3. Meetings of the Executive Board shall be held as needed, or at the request of a majority of the Board.

Section 3. Minutes of the Executive Board meeting shall be read at the next regular meeting of the Association.

Section 4. Action taken by unanimous written consent of the Executive Board members via mail, or electronic transmission, shall be a valid action of the Board. Such actions of the Board shall be preserved and reported in the minutes.

#### ARTICLE VII—COMMITTEES

Section 1. Standing Committees shall be appointed by the President with the approval of the Executive Board and/or members to facilitate and accomplish the work of the association.

**(Committees such as Finance and Program Committees are standing committees and should be described in the Bylaws.)**

Section 2. Other committees, such as task forces or special committees, may be appointed by the President with the approval of the Executive Board and/or members to facilitate and accomplish the work of the association.

Section 3. The President shall be an ex officio member of all committees, except the Nominating Committee.

#### ARTICLE VIII—MEETINGS

Section 1. Regular meetings of the association will be held at such time and place as are decided upon by the Executive Board of the Association, but they shall be guided by the wishes of the membership.

Section 2. Annual meeting of the association will be held at the regular meeting designated as the annual meeting by the Executive Board. The election of officers, annual reports of officers and committees, and any other business that may arise will take place at this meeting.

Section 2. Special meetings may be called by the President or by the Executive Board or upon the written request of one quarter of the members. The purpose of the meeting shall be stated in the call.

Section 3. One quarter of the members shall constitute a quorum for the transaction of business.

#### ARTICLE IX—PARLIAMENTARY AUTHORITY

The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the association in all cases to which they are applicable and in which they are not inconsistent with these bylaws, any special rules of order the association may adopt, or a higher-level rule, i.e. the state or national association.

#### ARTICLE X—AMENDMENT OF BYLAWS

Section 1. These bylaws may be amended at any regular meeting of the Association by a two-thirds vote, provided that the amendment has been submitted in writing at the previous regular meeting.

**NOTE: Other provisions consistent with the State and National Association Bylaws may be added as needed.**