

Establishing A Library Friends Chapter

Revised 2018

CHECKLIST FOR ESTABLISHING A LIBRARY FRIENDS CHAPTER

- ☐ Recruit 4- 5 supporters
- ☐ Hold a meeting with this core group
- ☐ Pass the resolution to form a Friend's Chapter Example included
- ☐ Appoint an interim President , Sec., Tres., By-Laws Chair and Nominating Chair
- ☐ Assign library staff person to liaison with the group
- ☐ Adopt a Mission Statement Examples included
- ☐ Write Memorandum of Agreement, By-Laws and est. membership classification and dues. Examples included
- ☐ Set date for first public meeting Elect officers, adopt bylaws and adopt Memborandum of Agreement
- ☐ Design a logo and membership brochure

- ☐ Obtain a Employer Identification Number (EIN) Sample form included
- ☐ Incorporate with the State of Kentucky Sample form included
- ☐ Open a banking account. EIN needed
- ☐ Obtain 501 (c) 3 Tax Exempt Status Sample included
- ☐ Join Friends of Kentucky Libraries Chapter membership
- ☐ Sign up for List Serv Instructions included
- ☐

Friends of the (name) County Public Library

RESOLUTION

It is hereby resolved on this the ____ day of _____ in (name of town), Kentucky by agreement of the undersigned citizens and patrons, that the Friends of the (name) County Public Library is hereby formed for the purpose of promoting the (name) County Public Library through financial support, advocacy efforts and volunteer service.

Signed:

(print name below each signed signature)

Director

(Name) County Public Library

Friends of the Library
(name of chapter)

Memorandum of Understanding

The following will constitute an operating agreement between the Friends of the Library, (name of the chapter) and the (name of the library). It will stand until and unless it is modified by mutual agreement of the Friends Executive Board and the Library Board of Trustees.

The Mission of the Friends is to (add your mission statement)...

As a non-profit, this Friends Chapter is a legally distinct entity and is not part of the Library.

The Library agrees....

To provide the Friends with space for meetings

To provide public space for Friends membership brochures and promotional materials

To provide the Friends with space in the Library for storing used books for sale

To share goals of the Library with the Friends and to discuss how resources and support from the Friends can best be utilized

The Friends agree...

To publicly support the Library and its policies

To allow room on the agenda for a Library report

That any and all monies raised will be spent exclusively for Library programs and services, and other Library defined needs unless otherwise agreed upon by both parties.

That the Library administration has the final say in accepting or declining any and all gifts made to the Library

To engage in advocacy efforts on behalf of the Library under the guidance of the Library and its Board of Trustees

That if they cease to actively fundraise and promote the Library, they will disband, allowing for a new Friends group to be established in the future.

President, Friends of (name) Library

President, Board of (name) Trustees

Date _____

Date _____

Responsibilities of	Library Director	Trustee	Friend
General Administrative	Administer daily operation of the library including personnel, collection development, fiscal, physical plant and programmatic functions. Act as technical advisor to the board and ensure staff representation at all friends' board meetings.	Recruit and employ a qualified library director; maintain an ongoing performance appraisal process for the director.	Support quality library service in the community through fund raising, volunteerism and serving as advocates for the library's program.
Policy	Apprise board of need for new policies, as well as policy revisions; implement the policies of the library as adopted by the board; keep friends apprised of all library policies.	Identify and adopt written policies to govern the operation and program of the library including personnel, general operating, and collection development policies.	Support the policies of the library as adopted by the library board; adopt a constitution and by-laws for the friends.
Planning	Coordinate and implement long range planning process with board, friends, staff and community. Long range plan coordination will include preparation of appropriate status reports.	Ensure that the library has a long range planning process with implementation and evaluation components. The process should include input from friends, community and staff. Support the librarian, staff and friends in carrying out the library's program.	Provide input into the library's long range planning process and remain knowledgeable as to the status of the plan.
Marketing	Coordinate and implement an ongoing marketing program.	Ensure that the library has an active marketing program.	Promote the library program to the public.
Fiscal	Prepare an annual budget for the library in consultation with the board and friends; present current report of expenditures against the budget at each board meeting; make the friends aware of the special financial needs of the library.	Secure adequate funds to carry out the library's program; assist in the preparation and presentation of the annual budget.	Conduct fund raising which complements the library's mission and provides funding for special library projects.
Legislative	Educate board and friends regarding current local, state and federal library laws and pending library legislation.	Be familiar with local, state and federal library laws as well as pending library legislation.	Serve as advocates for local, state and national library issues; represent the library program to legislators.
Meetings	Provide written reports at and participate in all board and friends meetings; ensure that there is a staff liaison to the friends.	Attend and participate in all board meetings and see that accurate records are kept on file at the library; comply with Freedom of Information regulations; appoint a liaison to the friends' board to attend their meetings.	Maintain a liaison to the board of trustees to attend all their meetings. Executive board members should attend and participate in all friends' executive board meetings.
Networking	Affiliate with state and national professional organizations and attend professional meetings and workshops; make use of the services and consultants of the Connecticut State Library, Association of Connecticut Library Boards and Friends of Connecticut Libraries.	Attend regional, state, and national trustee meetings and workshops, and affiliate with the appropriate professional organizations. Make use of the services of the Connecticut State Library and Association of Connecticut Library Boards.	Affiliate with state and national friends' organizations and attend their meetings and workshops. Make use of the services and consultants of the Connecticut State Library as well as the Friends of Connecticut Libraries.

Sample Mission Statements

Friends of Laurel County KY Library

The purpose of Friends of the Laurel County Public Library is to share information about the library, to encourage the use of the library, and to serve the library as "helping hands."

Friends of Muhlenberg County Public Library

The mission of the MCPL Friends of the Library is to support the Muhlenberg County Public Library's commitment to encourage lifelong learning, promote the joys and benefits of reading, provide programming of interest and provide technology access by enhancing the resources of the libraries and promote involvement with the local libraries through its membership involvement.

Bylaws Suggestions for Friends Chapters Based on Friends of Libraries USA Fact Sheet

Bylaws are a concise statement of purpose and organizational structure within which a Friends group functions.

A set of bylaws should include at least the following:

- Name of the organization. (The official name that will be used on your legal documents, including your Articles of Incorporation and your IRS 501(c) 3 determination letter.)
- Purpose of the organization. (Your "mission statement" that guides your future decisions on planning, programming, and spending your money.)
- Membership. (Who can join, how to join, voting rights.)
- Governing body. (Board of directors, how they are chosen, and how long they serve.)
- Officers. (How they are chosen, their duties, and their terms of office.)
- Meetings. (How they are scheduled, to whom they are open, and what notice must be given.)
- Fiscal year, financial matters, audit (Including any requirements your state may have for the financial governance of not-for-profits.)
- A procedure for amending the bylaws.
- A dissolution statement. (What happens to the organization's assets if the organization disbands?)
- A statement of the rules of order to be followed in official meetings.

It is recommended that such topics as amount of membership dues and scheduling of meetings be written in general rather than specific terms. You don't want to go through a bylaws change every time you establish a new membership category, appoint a committee, or change the board's meeting schedule.

FRIENDS OF PULASKI COUNTY LIBRARY
Constitution and By-Laws

CONSTITUTION

ARTICLE I

NAME

The name of this organization shall be the Friends of the Pulaski County Library.

ARTICLE II

PURPOSE

This organization is organized exclusively for charitable and educational purposes within the meaning of section 501© (3) of the Internal Revenue Code.

“Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (a) by a organization exempt from Federal income tax under section 501© (3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Revenue law or (b) by a organization contributions to which are deductible under section 170© (2) of the Internal Revenue Code of 1986 (or corresponding provision of any future United States Internal Revenue law).”

“Upon the dissolution of this orgainzation, assets shall be distributed for one or more exempt purposes within the meaning of section 501 © (3) of the Internal Revenue Code (or corresponding section of any future tax code), or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed by the Court of Common Pleas of the county in which the principal office of the organization is located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.”

This organization shall enlist the interest and help of citizens in the improvement and extension of public library services for Pulaski County.

This organization shall encourage and draw together groups interested in library development and the preservation of archives.

This organization shall collect and disseminate information regarding library development and law, and work for improvement of such laws when necessary.

This organization shall cooperate with the Kentucky Library Association, together with the Library Extension Division of the State Department of Library and archives and other library agencies of the State in realizing these objectives.

ARTICLE III

MEMBERSHIP

Any person or group interested in the objectives of this organization may

become a member.

ARTICLE IV

OFFICERS

Section 1. The officers of this organization shall be a president, a vice-president, a secretary, a treasurer and five directors.

Section 2. The Executive Board shall conduct the affairs of this organization. The Board shall consist of the officers and five other elected members. The chairman of all standing committees and the librarian shall be non-voting members of the Board.

ARTICLE V

AMENDMENTS

This constitution may be amended by a two-thirds vote of members present at any stated meeting, provided that notice of the proposed change has been given in the call of the meeting at least fifteen days in advance of the date of the meeting.

BY-LAWS

ARTICLE I

MEETINGS

Section 1. An annual meeting of the Friends of the Pulaski County Library shall be held during the month of May each year.

Section 2. A special Business meeting of this organization may be called by a majority of the Executive Board members.

Section 3. Fifteen members shall constitute a quorum at any meeting of this organization. A majority of the members of the Executive Board shall constitute a quorum at Board meetings.

Section 4. Items of business other than election of officers may be presented to the membership by mail. A majority of the votes returned shall determine the policy to be adopted..

ARTICLE II

OFFICERS

Section 1. The election of officers and Executive Board members shall be held at the annual meeting during the month of May. A majority of those present and voting in each instance shall be necessary to election. Officers and Executive Board members so elected shall take office at the conclusion of the annual meeting. The officers shall be elected for one year terms and the Board members for three year terms, on a revolving basis.

Section 2. Only lay citizens who are individual members shall be eligible for the

office of president and vice-president.

Section 3. Officers and Executive Board members are eligible for reelection.

Section 4. The duties of all officers shall be such as their respective duties imply, except as these duties may be modified by the By-Laws.

Section 5. Vacancies occurring in an office shall be filled for the remainder of the unexpired term through appointment of the Executive Board.

Section 6. The president, the secretary and the treasurer shall make annual reports to the membership at the annual business meeting. The report of the treasurer shall be in writing. Reports from these officers may be called for at any meeting.

ARTICLE III

MEMBERSHIP AND DUES

Section 1. There shall be the following classes of membership:

A. Regular member. Annual dues \$1.00, payable upon joining the organization and thereafter at the time of the annual meeting.

B. Contributing member....\$5.00

C. Life member.....\$25.00

ARTICLE IV

COMMITTEES

Section 1. The president, with the approval of the Executive Board, may appoint such committees as are necessary for carrying on the activities of the organization.

Section 2. A Nominating Committee, consisting of three members appointed by the president, shall make its report to the convention body at the time of the annual meeting.

ARTICLE V

AMENDMENTS

These By-Laws may be amended at any meeting of this organization by a majority of the members present and voting.

Pres.

Date

Sec.

Date

Tres.

Date

FILING FOR EMPLOYER IDENTIFICATION NUMBER

You must obtain an Employer Identification Number (EIN) before you can apply for exemption or open a bank account for your Friend's Chapter.

Step One: To get a copy of EIN application form and instructions.

1. Go to the website: IRS.gov
2. Select tab : forms and publications
3. Place form ss4 in search box
4. Click on SS-4 application for Employer Identification Number
5. Print
6. Use back arrow to return to list of forms
7. Click on Instructions for SS-4
8. Print

Step Two: Read instructions, fill out form and file.

Once you receive your EIN number, you will be ready to file for your State Incorporation papers and for the IRS Recognition of Exemption or 501 (c) (3).

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested Friends of the (Library Name)				
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name President's Name			
4a Mailing address (room, apt., suite no. and street, or P.O. box) Library's Address	5a Street address (if different) (Do not enter a P.O. box.)			
4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)			
6 County and state where principal business is located				
7a Name of responsible party Library's Name	7b SSN, ITIN, or EIN Library's EIN			
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶			
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No				
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. <input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ Educ. organ. <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ Group Exemption Number (GEN) if any ▶				
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State Foreign country			
10 Reason for applying (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input checked="" type="checkbox"/> Other (specify) ▶ Filing for SOLIC 3 exemption <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶				
11 Date business started or acquired (month, day, year). See instructions. INC. DATE	12 Closing month of accounting year			
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table border="1"><tr><td>Agricultural 0</td><td>Household 0</td><td>Other 0</td></tr></table>	Agricultural 0	Household 0	Other 0	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input checked="" type="checkbox"/>
Agricultural 0	Household 0	Other 0		
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ 0				
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) ▶ Non-profit <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. Support Public Library programs				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶				
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.			
	Designee's name Designee's telephone number (include area code)			
	Address and ZIP code Designee's fax number (include area code)			
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.				
Name and title (type or print clearly) ▶				
Signature President signs Date ▶				
Applicant's telephone number (include area code)				
Applicant's fax number (include area code)				

Note: SS-4 begins on the next page of this document.

Change to Fax-TIN Numbers

There is a change to the Instructions for Form SS-4 (Rev. February 2016). On page 2, under the **"Where to File or Fax"** table, the Fax-TIN numbers have changed.

If you have a principal place of business, office or agency, or legal residence in the case of an individual, located in:	File or Fax to:
One of the 50 states or the District of Columbia	Internal Revenue Service Attn: EIN Operation Cincinnati, OH 45999 Fax: (855) 641-6935
If you have no legal residence, principal place of business, or principal office or agency, in any state:	Internal Revenue Service Attn: EIN Operation Cincinnati, OH 45999 Fax: (855) 215-1627 (within the U.S.) Fax: (304) 707-9471 (outside the U.S.)

These changes will be included in the next revision of the Instructions for Form SS-4.

DECIDE WHAT TYPE OF INCORPORATION PAPERS TO FILE.

1. *If your chapter does not have an income over \$5,000 per year, you are already considered by the Internal Revenue Service as exempt and you do not have to file for exemption 501 (c) (3).*

You may file a simple Articles of Incorporation with the Secretary of State.

Step One: Go to the Secretary of State website: www.sos.ky.gov

Step Two: Under Business Forms, Select Business Filing forms.

Step Three: Scroll down, under Domestic Corporation Forms, select Articles of Incorporation Non profit.

Step Four: Print, fill out and file form along with a fee of \$8.00.

2. *If you do not expect your chapter's income to be more than \$500 per year and less than \$50,000 in a three year period, you qualify to file a 1023EZ form for tax exemption.*

You will need to file an Articles of Incorporation which meet IRS guidelines. These must contain the wording requested by the IRS and meet the State requirements.

Sample included.



COMMONWEALTH OF KENTUCKY
ALISON LUNDERGAN GRIMES, SECRETARY OF STATE

Division of Business Filings
Business Filings
PO Box 718, Frankfort, KY 40602
(502) 564-3490

Articles of Incorporation
Non-profit Corporation

NAI

Please note: This form does not comply with 501 (C) status. You should contact the Internal Revenue Service prior to filing the Articles of Incorporation.

Pursuant to KRS 14A and KRS 273, the undersigned applies to qualify and for that purpose submits the following statements:

Article I: The name of the corporation is The Friends of (Name) Public Library, Inc.

Article II: The purpose for which the corporation is organized to support programs of (Name of Library)

Article III: The name of the registered agent is (Library director name)

and the street address of the corporation's initial registered office in Kentucky is

(Library's Address)

Street Address (No Post Office Box Numbers) City State Zip Code

Article IV: The mailing address of the corporation's principal office is

(Library's mailing Address)

Street or PO Box Number City State Zip Code

Article V: The number of directors (minimum of three (3) required) constituting the initial board of directors is

The names and mailing addresses of the persons who are to serve as the initial board of directors are as follows:

(Secretary's Name)

Name Street or PO Box Number City State Zip Code

(Treasurer's Name)

Name Street or PO Box Number City State Zip Code

(Any other members Name)

Name Street or PO Box Number City State Zip Code

Article VI: The name and mailing address of the incorporator is

(President's Name)

Name Street Address or Post Office Box Number City State Zip Code

Name Street Address or Post Office Box Number City State Zip Code

Article VII: This application will be effective upon filing, unless a delayed effective date and/or time is provided. The effective date or the delayed effective date cannot be prior to the date the application is filed. The date and/or time is DATE YOU MAIL THIS FORM.

Please indicate the county in which your business operates:

County: _____

To complete the following, please shade the box completely.

Please indicate which of the following best describes your business:

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Mining | <input type="checkbox"/> Services | <input type="checkbox"/> Construction |
| <input type="checkbox"/> Wholesale Trade | <input type="checkbox"/> Retail Trade | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Finance, Insurance, Real Estate |
| <input type="checkbox"/> Public Administration | <input type="checkbox"/> Transportation, Communications, Electric, Gas, Sanitary Services | | |
| <input checked="" type="checkbox"/> Other | | | |

I/We declare under penalty of perjury under the laws of the state of Kentucky that the foregoing is true and correct.

(President's Signature)

Signature of Incorporator Print Name & Title Date

(Library director's Name)

Print Name of Registered Agent consent to serve as the registered agent on behalf of the corporation.

(Library director's Signature)

Signature of Registered Agent Print Name & Title Date

FILING INSTRUCTIONS

ARTICLES OF INCORPORATION

NAME

The corporate name must contain the word "corporation," "incorporated," or the abbreviation "Inc." or the word "corporation" or the abbreviation "Co.," but if the word "corporation" or the abbreviation "CO." is used it may not immediately proceed by the word "and" or the abbreviation "&." A corporation name must be distinguishable upon the records of the Office of the Secretary of State from any other name on record with the Office of the Secretary of State.

PURPOSE

Corporations may be organized under KRS 273.161 to 273.390 for any lawful purpose or purposes, including, without being limited to charitable benevolent; eleemosynary; educational; civic; patriotic; political; governmental; religious; social; recreational; fraternal; literary; cultural; athletic; scientific; agricultural; horticultural; animal husbandry; and professional, commercial, industrial or trade association; but labor unions, cooperative incorporations and incorporations subject to any of the provisions of the insurance laws or banking laws of this state may not be organized under KRS 273.161 to 273.390.

REGISTERED OFFICE AND REGISTERED AGENT

The registered office of the business entity must be in Kentucky and maintain a street address (a PO Box is insufficient for the registered office address). In order to transact business in Kentucky, the registered agent shall be an individual resident of Kentucky, a Kentucky domestic corporation, a Kentucky domestic non-corporation, a Kentucky domestic limited liability company, a foreign corporation, a foreign non-corporation or a foreign limited liability company authorized to transact business in Kentucky. The registered agent is the individual or business designated to receive service of process in the event the business is party to a legal action. The company seeking formation shall not act as its own registered agent.

CONSENT OF REGISTERED AGENT

Unless the registered agent signs the certificate, the corporation must deliver with the certificate of authority, the registered agent's consent to the appointment. The registered agent must give written consent to act as agent on behalf of the corporation. If the registered agent is a corporation an officer or the chairman of the board of directors must sign on behalf of the corporation. If the registered agent is a limited liability company and management of the company is vested in one or more managers, a manager must sign on behalf of the limited liability company. If management of the company is vested in its members, a member must sign. The person signing on behalf of the business entity acting as agent must designate the title or capacity in which he or she signs.

PRINCIPAL OFFICE ADDRESS

The principal office is the office (in or out of this state) so designated in writing with the Office of the Secretary of State where the principal designated office of the business entity is located. This address is where all correspondence from the Office of the Secretary of State (See Document Delivery) will be mailed.

DOCUMENT DELIVERY

A file stamped postcard will be sent to the principal office address. If the applicant wishes for the document to be sent to an alternate address other than the principal office, a request must be submitted in writing affirming that request. Alternate address requests must be submitted with each document filed with the Office of the Secretary of State.

DELAYED EFFECTIVE DATE AND TIME

The document will be effective on the date and time of filing, unless a delayed effective date and/or time is specified. The effective date or the delayed effective date cannot be prior to the date the application is filed. A delayed effective date may not be later than the 90th day after the date of filing.

ADDITIONAL ARTICLES OF INCORPORATION OR NEED TO MODIFY THE EXISTING FORM

If this form does not comply with the articles of incorporation that you wish to file (ie: additional articles, signatures, etc.), please disregard this form and send a drafted executed copy of the articles of incorporation according to KRS 271B to the address below.

BOARD OF DIRECTORS

The number of directors of a non-profit corporation shall not be less than 3. The directors constituting the first board of directors shall be named in the articles of incorporation and shall hold office until the first annual election of directors.

REQUIREMENTS FOR DOCUMENTS TO BE PROPERLY FILED

The documents must be signed by an incorporator.

FILING FEE

The filing fee for Articles of Incorporation for a non-profit corporation is \$8.00. Your check should be made payable to the "Kentucky State Treasurer."

MAILING ADDRESS

Alison Lundergan Grimes
Office of the Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718

OFFICE LOCATION

Room 154, Capitol Building
700 Capital Avenue
Frankfort, KY 40601
Hours of Operation: 8:00 AM-4:30 PM ET

CONTACT INFORMATION AND NAME AVAILABILITY

If you have any questions, need additional forms or wish to search for name availability, please feel free to visit our website at www.sos.ky.gov or call 502-564-3490.

FUTURE DOCUMENTATION REQUIREMENTS AND DEADLINES: The non-profit corporation must file an annual report with the Office of the Secretary of State between January 1 and June 30 of the year following the calendar year in which the corporation was formed. Subsequent annual reports must be filed with the Office of the Secretary of State between January 1 and June 30 of the following calendar years. A statement of change of the registered agent and/or registered office address or principal office address must be filed with the Office of the Secretary of State whenever a change has occurred involving any of the above categories. You may file your statement of change or annual report online at www.sos.ky.gov.

**ARTICLES OF INCORPORATION
OF
Friends of the _____ Public Library, Inc.**

We, the undersigned, acting as incorporators of a corporation under the Kentucky Non-Profit Corporation Act, adopt the following Articles of Incorporation for such corporation.

ARTICLE I

The name of the Corporation is the Friends of the _____ Public Library, Inc.

ARTICLE II

The place of the state where the principal office of the Corporation is located is the City of _____ County of _____

ARTICLE III

1. The purposes for which the Corporation is organized exclusively for charitable purposes including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501 (c) (3) of the Internal Revenue code, or the corresponding section of any future federal tax code.
2. And to promote the _____ County Public Library through charitable donations and enlistment of volunteers to promote and enlist interest and help of citizens in the improvement and extension of public library services for the _____ County Public Library.

ARTICLE IV

No part of the net earnings of the corporation shall inure to the benefit of or be distributable to its members, trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the corporation shall not participate in or intervene in the (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501 (c) (3) of the Internal Revenue Code, or by the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170 (c) (2) of the internal Revenue Code or the corresponding section of any future federal tax code.

ARTICLE V

Upon dissolution of the corporation, assets shall be distributed for one or more exempt purpose within the meaning of section 501 (c) (3) of the Internal Revenue code, or the corresponding section of any future federal tax code, or shall be distribute to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations as said Court shall determine which are organized and operate exclusively for such purposes.

ARTICLE VI

The street address of the Corporation registered office is

Library's Address

The mailing address of the corporation registered office is

Library's Address

ARTICLE VII

The number of initial incorporators constituting the initial Board of the Corporation is 3 and the names and addresses of the persons who are to serve as the initial Directors are:

_____	Date _____	_____	Date _____
President's signature		Secretary's signature	

<u>Library Director</u>	Date _____	_____	Date _____
Signature		Treasurer's signature	
of registered agent			

Library's Address
Address of registered agent

ARTICLE VIII

The private property of the incorporator and the directors shall not be subject to any of the corporation's debts and liabilities.

INTERNAL REVENUE SERVICE

FILING REQUIREMENTS FOR CHAPTER'S WHOSE GROSS RECEIPTS ARE UNDER \$5,000 PER YEAR.

Organizations who qualify under this provision still need to file a report with the Internal Revenue Service annually.

An officer of the organization (director) should call Customer Account Services at 1-877-829-5500 (toll free) and ask that the organization be set up to allow filing of Form 990-N.

This filing cannot be done until after their tax year ends.

If your chapter tax year ends on Dec 30, you must wait until after Jan. 1 to file.

If your tax year ends on June 30, you must wait until after July 1, to file.

990-N is an electronic postcard. Once it is set up, it requires only minutes to complete.

There is a User's guide to Filing form 990-N, Pub. 5248 can be downloaded at www.irs.gov.

STEPS FOR FILING FOR RECOGNITION OF EXEMPTION UNDER SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE.

If your chapter does not expect to receive income over \$500 and less than \$50,000 during a period of three years, you qualify to file a 1023 EZ form.

Your by-laws must contain in addition to name, purpose, and date they were adopted, the signatures of two members and your Articles of Incorporation must meet IRS Exempt wording.

Step One: Obtain form 1023-EZ.

1. Go to IRS website: www.IRS.gov
2. Select Forms& Instructions
3. In search box type in: 1023EZ
4. Scroll down to results.
5. Click on Form 1023- EZ
6. Print (3 pages)

Step Two: Obtain Instructions for 1023EZ

1. Use back arrow key and you should return to results page.
2. Click on Instructions for Form 1023 EZ
3. Print (23 pages)

Step Three: Read instructions

Step Four: Fill out form to use as a guide. You must file electronically.

Step Four: Go to Pay.gov (Filing fee is \$275 must be submitted at time of filing.) Set up account.

Step Five: Fill out form online and file electronically.

If you feel the need to immerse yourself, there is a step by step guide available on the IRS website under Charities and Nonprofits.

Go to [IRS.gov/forms](https://www.irs.gov/forms) & instructions

Select in blue banner, charities and nonprofits.

On left hand side, select charitable organizations

Top of page, select Exemption Requirements 501 (c) (3)

Scroll down page to Additional Information, select Application Process step by step.

If you have any questions, please call the Exempt Organization Customer Account Service help line at 1-877-829-5500.

Form **1023-EZ**

(June 2014)

Department of the Treasury
Internal Revenue Service

Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023.

Note: If exempt status is approved, this application will be open for public inspection.

- ☐ Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I Identification of Applicant

1a Full Name of Organization			
b Address (number, street, and room/suite). If a P.O. box, see instructions.		c City	d State Zip Code + 4
2 Employer Identification Number	3 Month Tax Year Ends (MM)	4 Person to Contact if More Information is Needed	
5 Contact Telephone Number	6 Fax Number (optional)	7 User Fee Submitted	
8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)			
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip Code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip Code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip Code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip Code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip Code + 4:
9 a Organization's Website (if available):			
b Organization's Email (optional):			

Part II Organizational Structure

- 1 To file this form, you must be a corporation, an unincorporated association, or a trust. Check the box for the type of organization.
☐ Corporation ☒ Unincorporated association ☐ Trust
- 2 ☐ Check this box to attest that you have the organizing document necessary for the organizational structure indicated above.
(See the instructions for an explanation of necessary organizing documents.)
- 3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): _____
- 4 State of incorporation or other formation: _____
- 5 Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).
☐ Check this box to attest that your organizing document contains this limitation.
- 6 Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
☐ Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.
- 7 Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.
☐ Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): _____
- 2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**
- | | | |
|---|------------------------------------|---|
| <input type="checkbox"/> Charitable | <input type="checkbox"/> Religious | <input type="checkbox"/> Educational |
| <input type="checkbox"/> Scientific | <input type="checkbox"/> Literary | <input type="checkbox"/> Testing for public safety |
| <input type="checkbox"/> To foster national or international amateur sports competition | | <input type="checkbox"/> Prevention of cruelty to children or animals |
- 3 To qualify for exemption as a section 501(c)(3) organization, you must:
- Refrain from supporting or opposing candidates in political campaigns in any way.
 - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
 - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
 - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
 - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
 - Not provide commercial-type insurance as a substantial part of your activities.
- ☐ Check this box to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.
- 4 Do you or will you attempt to influence legislation? *only individual members influence* ☐ Yes ☐ No
(If yes, consider filing Form 5763. See the instructions for more details.)
- 5 Do you or will you pay compensation to any of your officers, directors, or trustees? ☐ Yes ☐ No
(Refer to the instructions for a definition of compensation.)
- 6 Do you or will you donate funds to or pay expenses for individual(s)? ☐ Yes ☐ No
- 7 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? ☐ Yes ☐ No
- 8 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? ☐ Yes ☐ No
- 9 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? ☐ Yes ☐ No
- 10 Do you or will you operate bingo or other gaming activities? ☐ Yes ☐ No
- 11 Do you or will you provide disaster relief? ☐ Yes ☐ No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 If you qualify for public charity status, check the appropriate box (1a – 1c below) and skip to **Part V** below.
- a ☐ Check this box to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b ☐ Check this box to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c ☐ Check this box to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 2 If you are not described in items 1a – 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
- ☐ Check this box to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 ☐ Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 ☐ Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VI Signature

- ☐ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

(Type name of signer)

(Type title or authority of signer)

PLEASE
SIGN
HERE

(Signature of Officer, Director, Trustee, or other authorized official)

Form 1023-EZ (6-2014)





MEMBERSHIP in the Friends of Kentucky Libraries, Inc

brings you:

- a network of library supporters across the Commonwealth sharing ideas and news
- assistance in creating or revitalizing a local Friends of the Library chapter
- a unified voice advocating support for your library and all Kentucky libraries

Who Should Join?

- ✓ any friend of the library
- ✓ groups and businesses
- ✓ libraries
- ✓ trustees
- ✓ library staff members
- ✓ in other words...YOU!

Would You Volunteer to?

- ___ work on a committee
- ___ work on a short term project
- ___ serve on the board

Annual Individual Membership

- ___ regular member \$10.00
- ___ sustaining member \$100.00
- ___ lifetime member \$250.00
(payable one time only)

Annual Friends Chapter Membership

- ___ fewer than 150 members \$25.00
- ___ 150-200 members \$35.00
- ___ more than 200 members \$50.00

Annual Library Board of Trustees

___ \$25.00

Annual Business or Corporation

___ \$25.00

Name: _____ County: _____

[if a chapter/board membership, please supply contact name] _____

Address: _____

City: _____ State: _____ Zip: _____

Contact E-mail: _____ Phone: _____

Would you like to be added to our electronic discussion list for Friends? ____ Yes ____ No

Occasionally, FKL may choose to thank and acknowledge our members by publishing their names in library related literature. If you do NOT want your name published, please check here: _____

Your contact information is confidential and will not be shared with any other organization or agency. Contributions above the basic membership level further support Friends of Kentucky Libraries' mission and are greatly appreciated. All membership donations and gifts to Friends of Kentucky Libraries, Inc, a 501(c)3 public charitable organization, are tax deductible to the extent of the law.

Follow us on Facebook - Friends of Kentucky Libraries

Send this form with your payment to:

Friends of Kentucky Libraries Inc.

P O Box 537

Frankfort, KY 40602-0537

OTHER USEFUL INFORMATION

Friends of Kentucky Libraries website: *friendsKylibraries.org*

Listserv for Friends:

Kylibfriends is a monitored discussion list devoted to members of Friends of Kentucky Libraries groups in public libraries throughout the state. By using this service, friend members from around the state have the chance to share ideas, voice concerns, and make valuable contacts all through their e-mail.

TO SUBSCRIBE: To join the list, send an email with the subject, "Friends" to nikole.wolfe@ky.gov. In the body of the message, list your name and the name of your library. You will be emailed instructions for posting to this moderated discussion list.

Connecticut Library Friends Web Page: www.follib.org

This site contains an excellent handbook on starting a Friends group as well as sample by-laws.

Contact Information: Judy Burdine

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Somerset, KY. 42503