
HARVARD
ALUMNI ASSOCIATION



HAA SHARED INTEREST GROUP (SIG) MANUAL

CLUBS & SHARED INTEREST GROUPS OFFICE
800.654.6494 (U.S.) + 617.495.3070 (INT'L)
CLUBS@HARVARD.EDU
[HTTP://WWW.CLUBSANDSIGS.HARVARD.EDU](http://WWW.CLUBSANDSIGS.HARVARD.EDU)

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INTRODUCTION

Thank you for your interest in creating a Shared Interest Group (SIG). By the Harvard Alumni Association's (HAA) definition, a SIG is any collection of Harvard University alumni who actively engage in communicating and/or gathering around a central unifying purpose, mission, background, or activity beyond class affiliation or regional proximity.

The HAA considers SIGs to be a critical part of what connects so many alumni with each other and with Harvard. Therefore, an inherent component of its mission is to promote the welfare of Harvard University and to establish mutually beneficial relationships between the University and its alumni. The HAA encourages such personal interaction and, as such, the HAA Executive Committee approved a new policy in February 2004 supporting these types of groups.

This manual is intended to provide general guidelines and information for alumni interested in establishing a SIG and to serve as a resource for currently existing SIGs. Please note that this is a working, organic document and is subject to change. The manual is divided into three sections: SIG Management; HAA Support & Services to SIGs; and Appendices of HAA forms and other SIG related materials. If you need additional information, or have subsequent questions, please contact the Associate Director for Shared Interest Groups at (800) 654-6494.

APPRECIATION

We are grateful to have used the HAA Club Officer Handbook as a model and to have included materials from the Provost's Office and the Harvard University Trademark Office. Information also references best practices put forth by currently existing Shared Interest Groups.

HARVARD
ALUMNI ASSOCIATION



SIG MANAGEMENT

SHARED INTEREST GROUP POLICY

I. DEFINITION OF A “SHARED INTEREST GROUP”

The Harvard Alumni Association (HAA) definition of a *Shared Interest Group* (SIG) is any collection of Harvard University alumni who actively engage in communicating and/or gathering around a central unifying purpose, mission, background or activity beyond class affiliation or regional proximity.

The HAA considers SIGs to be a critical part of what connects so many alumni with each other and with Harvard. Therefore, as an implicit component of its mission to promote the welfare of Harvard University and to establish a mutually beneficial relationship between the University and its alumni, the HAA encourages such peer-to-peer interactions and, with the provisions delineated below, formally supports the existence of SIGs in addition to its ongoing support of the regional Harvard Clubs.

It is important to note that the HAA does not provide funding to Clubs, Classes, or SIGs.

II. OPERATING PRINCIPLES

The HAA will provide certain benefits (outlined in Section III below) to support those SIGs that can demonstrate a commitment and an ongoing adherence to each of the following Operating Principles:

- A. Adhere to the University’s policy on the use of the Harvard name and insignias.
- B. It is the HAA’s responsibility to remain neutral on all political issues both inside and outside the Harvard community, as dictated by HAA policy. If the focus of the SIG is advocacy, the group must qualify for and secure the appropriate 501(c) IRS status, or any international equivalent. Any position of the SIG must always be qualified with clear language that states: “The [Group] does not represent the President and Fellows of Harvard College (Harvard University) or the Harvard Alumni Association.”
- C. Refrain from discrimination on the basis of race, ethnicity, gender, religion, or sexual orientation.
- D. Refrain from fundraising practices of any kind for purposes that are not related to the SIG’s stated core mission. SIGs may fundraise from the membership only for the organization’s stated mission and may not fundraise for other unrelated charitable organizations. For example, SIGs may fundraise to generate membership dues, to establish summer fellowships, and to pay for operating expenses. However, a SIG created around chess cannot fundraise for Habitat for Humanity.
- E. Obtain written approval from the Harvard University Development Office to conduct fundraising of any kind for purposes that overlap with the University’s priorities. This would apply to fundraising in such areas as accepting corporate support, funding academic chairs, and creating student scholarships. Such communications would, as appropriate, enable SIGs to partner with and leverage the resources and information of the Harvard University Development Office.
- F. SIGs may solicit corporate sponsorship for events only in an amount that does not exceed the greater of (1) the expenses of a particular event, or (2) the SIG’s annual operating expenses. Requests for and acknowledgements of corporate sponsorships must clearly state that the contribution is to the SIG and not to Harvard University.
- G. Remain an independent organization, and not become a chapter of a non-Harvard organization.
- H. Represent less than half of all Harvard alumni in its membership.

- I. Refrain from starting or investing in any commercial enterprise
- J. Not set up a regional Harvard Club as a “front” for promoting the goals of the SIG.
- K. Not be established specifically to support a Harvard research center or initiative without written permission from the Provost’s office.
- L. Refrain from admitting to its membership any individuals who are not members of the current Harvard community. Members of the Harvard community include alumni and their spouses/partners, students, faculty, staff, parents, and visiting fellows. At the discretion of the SIG, non-Harvard community members may participate in SIG events.
- M. Be governed primarily by alumni, i.e., with a governing body comprising at least three-fourths alumni.

The HAA reserves the right to determine the degree of adherence to these operating principles. On a case-by-case basis, the HAA may endorse and facilitate partnerships between SIGs and Harvard Clubs and between SIGs and any parallel student-based organization or club.

III. BENEFITS

Support from the HAA will include the following benefits:

- A. Guidance from the HAA in the form of an operating manual that covers the requirements, benefits, and services available to SIGs and includes advice on establishing 501(c) status or equivalent;
- B. Access to an annually-updated list of contact information for all self-selected alumni participants;
- C. Listing of the SIG on the HAA’s website, thus providing: 1) access to website hosting services and 2) recruitment and organization management tools;
- D. Inclusion, on a space available basis, of brief items in the HAA e-newsletter *eVENTS*;
- E. Participation in the Summer Community Service Fellowship Program and Early College Awareness Program, Harvard Prize Book Program, HAA Speakers Bureau Program if interested, as well as other program offerings as applicable; and
- F. The opportunity for the HAA to sponsor (domestic travel costs only) one member of the faculty or administration per academic year, at a U.S. SIG event, through the Speakers Bureau Program.

IV. PROCEDURES FOR ESTABLISHING AND MAINTAINING A SIG

A. Concept Proposal and Alumni Petition

It is the policy of the HAA not to share lists of alumni with individuals not employed by the University’s Department of Alumni Affairs and Development (except with the alumni volunteer officers of college classes and clubs). Thus alumni, as well as other members of the Harvard community, must clearly identify themselves as having an interest in the mission of a SIG. Therefore the germination of any such group will rely initially on an explicit volunteer-driven, grass-roots effort.

An individual graduate or collection of alumni seeking to establish a SIG must produce and submit a concept proposal that includes a petition of a minimum of 50 alumni names and signatures, including school and year of graduation, who support the proposal certified by the founding members and pledge to join the group. These signatures may be collected electronically; it is at the discretion of the HAA to request additional information regarding any of the petition signatures. The SIG should also specify their members who will work as contacts with the HAA and receive member information updates. The concept proposal, as well as the

additional materials listed below, should be sent to the Associate Director of Clubs & SIGs, Harvard Alumni Association, 124 Mount Auburn Street, 6th Floor, Cambridge, MA 02138.

B. Bylaws/Constitution and Articles of Incorporation

The SIG must draft and submit bylaws/constitution and articles of incorporation containing a broad overview of the group's purpose and including information on the following:

1. Operating Principles: Each SIG must acknowledge these [Section II] as part of the body of their constitution.
2. Policy on the use of Harvard name and insignias: SIGs must include standard language on the use of the Harvard name and insignias, as provided by the HAA.
3. Nomenclature: The name of the SIG must include the word *Alumni* and must not include the word *Association*, *Fund*, or *Club*.
4. Governance: Each SIG is an independent volunteer-driven entity and as such the HAA is in no way involved in its management. The HAA may suggest a basic governing structure that has worked for other groups.
5. HAA Limitation of Liability Disclaimer: Neither Harvard University nor the HAA is responsible for the group's practices and reserves the right to deny the SIG any and all benefits of affiliation at any time if the SIG is in breach of the agreement.

The proposal, bylaws/constitution, and articles of incorporation, will be reviewed by both the HAA staff and the Executive Committee of the HAA Board of Directors, and a letter of notification will be issued as soon as possible. If the group has an advocacy focus, the appropriate 501(c) IRS certificate must also be submitted. If the proposal is accepted, the letter will be accompanied by a list of updated contact information on the signers of the proposal. We will also code each petitioner's name in the University's central alumni database as being a member of the new SIG and will maintain such coding as new members of the Harvard community join. If the proposal is not accepted, a letter will be sent with an explanation and recommendations for future action.

Support expires three years from the date of approval by the HAA, at which time reapplication must take place. An application for renewal must be submitted 90 days prior to expiration. For a SIG to remain in good standing, its officers will be required to submit an annual report on membership and programming that includes the number of active members as of the end of the SIG's fiscal year and a summary of group activities and samples of any materials produced by the organization. A form will be provided by the HAA.

As part of the HAA Shared Interest Group (SIG) Policy, HAA SIG approval is valid for three years subsequent to the approval/reapproval date. After a three year term, SIGs must complete a re-approval application survey in order to renew their HAA SIG status. This process is in place simply to allow the HAA and the SIGs the opportunity to openly communicate and ensure that mutual obligations are being met. Additionally, we welcome any suggestions and feedback regarding the SIG program and the services currently offered. As part of the re-approval process, a call will be scheduled to discuss your organization's current activities with both the HAA and your respective HAA SIG Director.

Appeal of any of the provisions either of the Operating Principles or the Procedures for Establishing and Maintaining a SIG may be made to the Executive Committee, in writing, stating the reasons for the request for non-adherence.

SHARED INTEREST GROUP STANDARDS

The HAA has adopted “Shared Interest Group Standards”— a set of basic SIG responsibilities that, when fulfilled, entitle the groups to a number of HAA services and support. The development of the “SIG Standards” was a collaborative process that included input from HAA Executive Committee members, HAA staff, and SIG leaders.

All of these responsibilities are in addition to the demonstration of commitment and an ongoing adherence to the Operating Principles outlined in the Shared Interest Group Policy.

Basic SIG responsibilities include completion of the following (all due by June 30 of each year). The HAA has created online versions of these forms, which will be emailed to SIG leaders approximately a month prior to the June 30 deadline.

- SIG President’s Annual Report form; and
- SIG Officer Listing

When submitting these online forms, SIGs should also include

- Sample SIG materials (i.e. invitations, emails, newsletters); and
- SIG Membership list

Additionally, the HAA support of a SIG expires three years from the date of approval. An application for renewal must be submitted 90 days prior to expiration (see Appendix A for the application form).

SIGs in good standing with the HAA will be eligible for the following HAA services:

- Guidance from the HAA in the form of an operating manual that covers requirements, benefits, and services available and includes advice on establishing 501(c) status or equivalent;
- Access to an annually-updated list of contact information for all self-selected alumni participants;
- Listing of the SIG on the HAA’s website, thus providing: 1) access to website hosting services and 2) recruitment and organization management tools;
- Inclusion, on a space available basis, of brief items in the HAA e-newsletter *eVENTS*;
- Participation in the Summer Community Service Fellowship Program and Early College Awareness Program, Harvard Prize Book Program, HAA Speakers Bureau Program if interested, as well as other program offerings as applicable; and
- The opportunity for the HAA to sponsor (travel costs only) one member of the faculty or administration per academic year, at a U.S. SIG event, through the Speakers Bureau Program.

STARTING A SHARED INTEREST GROUP

I. PROPOSAL TO START A SIG

An individual graduate or collection of alumni seeking to establish a SIG must produce and submit a concept proposal that includes a petition of a minimum of 50 alumni names and

signatures, including school and year of graduation. Those who support the proposal are to be certified as the founding members and must pledge to join the group; it is at the discretion of the HAA to request additional information regarding any of the petition signatures. The germination of any such group must initially rely on an explicit volunteer-driven, grass-roots effort with alumni and other members of the Harvard community, thus clearly identifying themselves as having an interest in the mission of the SIG.

The concept proposal, as well as the materials outlined below, should be sent to the Associate Director for Shared Interest Groups, Harvard Alumni Association, 124 Mount Auburn Street, 6th Floor, Cambridge, MA 02138.

II. BYLAWS/CONSTITUTION AND ARTICLES OF INCORPORATION

In addition to the proposal, a SIG must draft and submit articles of incorporation (see Appendix B for sample) containing a broad overview of the SIG's nature and purpose. Additionally, the group must also draft and submit a bylaws/constitution (see Appendix C for sample) detailing the SIG's purpose and include information on the following:

- A. Operating principles: Each SIG must acknowledge these (as delineated in Section II of the policy) as part of the body of their bylaws/constitution.
- B. Policy on the use of Harvard name and insignias: SIGs must include standard language on the use of the Harvard name and insignias, as provided by the HAA (refer to the SIG Trademark Policy on the next page).
- C. Nomenclature: The name of the SIG must include the word *Alumni* and **not** include the word *Association*, *Club*, or *Fund*.
- D. Governance: Each SIG is an independent volunteer-driven entity and, as such, the HAA is in no way involved in its management. The HAA may suggest a basic governing structure that has been successful for other SIGs.
- E. HAA Limitation of Liability Disclaimer: Neither Harvard University, nor the HAA, is responsible for the group's practices and reserves the right to deny the SIG any and all benefits of affiliation at any time should the SIG be in breach of the agreement.

Optional: As outlined in the Operating Principles of the Shared Interest Group Policy, if the focus of the SIG is advocacy, the group must qualify for and secure the appropriate 501(c) IRS tax-exempt status, or any international equivalent. All other non-advocacy groups may apply for such a status at their own discretion.

III. APPROVAL PROCESS

The proposal, bylaws/constitution, and articles of incorporation along with a copy of the SIG's 501(c) letter, if applicable, will be reviewed by both the HAA staff as well as the Executive Committee of the HAA Board of Directors. The HAA Executive Committee meets three times a year, in the fall, the winter, and the spring. A letter of notification will be issued as soon as possible after a decision has been reached.

- A. If the proposal is accepted:
 - the letter will be accompanied by a list of updated contact information on the

- signers of the proposal;
- each petitioner's name will be coded in the University database as being a member of the new SIG; and
- coding will be maintained as new members of the Harvard community join.

B. If the proposal is not accepted:

- a letter will be sent with an explanation and recommendations for future action

Steps to Success: The key to a successful SIG is a committed team of members willing to take on the initiative of running the group.

Although the mission of each SIG may vary, volunteer leadership, self-motivation, and drive are unifying elements.

AFFIRMATION OF DIVERSITY

The Harvard Alumni Association is committed to embracing diversity in all forms. We believe that Clubs and SIGS offer critical opportunities to foster communities of respect, enriched by the diverse talents, backgrounds, perspectives and experiences of our alumni. Thus, HAA underscores the importance of having Clubs and SIGs strive to build leadership teams that reflect the diversity of the alumni communities they serve.

As you approach the process of nominating and recruiting new SIG officers, we strongly encourage you to look for promising and committed leaders who will strengthen your organization through diversity. While no Board is ever going to represent all possible categories of diversity, some to consider include school affiliation, age, gender, gender identity, socioeconomic status, physical ability, race, ethnicity, national origin, family status, sexual orientation, religion and military status.

CODE OF CONDUCT POLICY

Harvard SIGs are encouraged to adopt a code of conduct for members. Suggested language includes: "For any conduct by a member seriously harmful to the welfare of the Harvard _____ SIG, the Board of the Harvard _____ SIG or any member of the SIG, the Board of Directors, after a vote of a majority of elected directors under the bylaws, has the right to terminate or suspend membership."

CONFLICT OF INTEREST GUIDELINES

Leaders of Clubs and SIGs must be highly sensitive to avoid real or apparent conflicts of interest in the operation of a Club or SIG.

- Your SIG represents Harvard and the HAA. Even the appearance of a conflict of interest could damage your SIG's reputation and that of Harvard and the HAA.
- As a leader, you have a duty to the SIG and its members to ensure that the SIG operates exclusively to further the goals of Harvard and the HAA for the benefit of your members and not to further any personal or business interests.

- If your SIG is a tax-exempt entity or has charitable status, a conflict of interest could jeopardize the maintenance of your tax-exempt or charitable status.

Conflicts of interest can arise as a result of the activities of a range of people involved with your SIG, including:

- Current Officers or Directors;
- Committee members;
- SIG administrators, employees or volunteers;
- SIG members;
- Donors or sponsors of SIG activities; or
- Any of their immediate family members.

The general definition of a "real or apparent conflict of interest" is very broad:

- Any personal or business interest of any of the individuals or organizations described above that conflicts or might conflict with the interests and goals of Harvard, the HAA, or your SIG.
- The use of the resources of your SIG (including access to members) to further a personal or business interest.

Some real world examples of potential conflicts:

- A SIG member asking for access to members for the purpose of advertising or selling tax planning or financial advisory services.
- A volunteer interviewer who runs a college admissions advisory business asking to advertise that business to Harvard applicants or their parents.
- A SIG member who receives a fee from the Cub or SIG in exchange for services, such as arranging a SIG event, designing a website, or leasing office space or equipment to a SIG.
- A sponsor of a SIG event asking for access to a SIG's members email list to advertise their products or services.
- These are only examples. You should apply a common sense test. If a proposed activity seems like it could appear to others to be a conflict of interest, then it probably is.

All Clubs and SIGs, regardless of their size, should have a process for dealing with real or apparent conflicts of interest.

- Wherever possible you should adopt a written policy and communicate it to officers, directors and members. You should consider adapting this document to the particular circumstances of your SIG and use it as a short form policy statement. For a more formal policy statement (which is suitable for including in an organizational document, like your Charter or By-Laws), see Appendix A.
- Any activity that might give rise to a real or apparent conflict of interest must be disclosed to the SIG Board (or a committee of the Board established for this purpose) before the proposed activity takes place. The proposed activity should not take place without prior discussion and approval by the Board or committee.
- The fact that a situation like one of those described above exists does not necessarily mean that a conflict exists, or that a conflict, if it does exist, is necessarily adverse to the interests of the SIG. You should apply common sense in making these determinations. The most important thing is that all of the relevant facts and circumstances are disclosed, and that the Board or committee makes a determination before the activity takes place.
- In some, hopefully rare, circumstances, your SIG will need the power to enforce your conflict of interest policy. In order to ensure reasonable compliance, it is best practice for SIG organizational documents to explicitly grant to the Board or a committee the power to exclude

any individual from membership on the Board, from the position of an officer, or from general membership in the SIG for violation of the conflict of interest policy.

TRADEMARK POLICY: USE AND LICENSING OF THE “HARVARD” NAME, THE VERITAS SHIELD AND HAA LOGO, AND OTHER UNIVERSITY TRADEMARKS

Harvard University is increasingly concerned about the ways its name and symbols (or trademarks, such as “Harvard” and the VERITAS shield) are being used by third parties. The Trademark Program is responsible for protecting the University’s trademarks around the world and for licensing their use by third parties. The University’s ability to both protect and control the use of its trademarks by others is enhanced because we have obtained, and are continuing to obtain, legal protection for many of Harvard’s trademarks worldwide. To the extent that the University can unify the ways its trademarks are used, the better its chances of being able to stop unauthorized third parties from using the Harvard trademarks in objectionable ways and in ways which trade on the University’s reputation. Shared Interest Groups can help with this effort by notifying the Trademark Program whenever its members become aware of any unauthorized uses of the Harvard name.

Since Shared Interest Groups are part of the Harvard University community, it is important that all Shared Interest Groups adhere to policies set forth by the University in regard to how Harvard trademarks may be used. Shared Interest Groups, like all other Harvard University units, need to comply with policies set forth in the “Policy on the Use of Harvard Names and Insignias” section located on the Harvard Trademark Program’s webpage at www.trademark.harvard.edu. In addition to what is set forth in the Trademark Program’s policy, the following rules apply to all Shared Interest Groups:

1. All Shared Interest Groups recognize that “Harvard,” “Harvard University,” “Harvard Alumni Association,” “VERITAS shield,” “HAA logo,” various other University School shields, and all other University trademarks are the sole property of the *President and Fellows of Harvard College*. All Shared Interest Groups also recognize that “Harvard,” “VERITAS shield,” and “HAA logo” are trademarks used with the permission of the University.
2. Shared Interest Groups may not alter the Harvard Veritas shield or HAA logo. Newly created Veritas Shields or HAA logos incorporating a Shared Interest Group’s name or logo are not permissible.
3. Shared Interest Groups may use the Harvard Graduate School shields to demonstrate their commitment to all University alumni. These shields must be used collectively and may not be altered. Newly created Graduate School shields incorporating a Shared Interest Group’s name or logo are not permissible.
4. All Shared Interest Groups understand they may only use their approved SIG name, “HAA logo,” and “VERITAS shield” and that these trademarks may only be used to identify the group on signage, letterhead, business cards, and on some products (as defined below). Permission must be obtained from the Harvard Trademark Program in order to use these marks for any other purpose than as noted above or in order to use any University trademark other than those noted above. In general, activities of the groups should always be described as being undertaken by the group’s name and not by “Harvard” or “Harvard University.”

5. Registration of any of Harvard's trademarks anywhere in the world can only be done with written permission of the Trademark Program and any such registration must be owned by the *President and Fellows of Harvard College*.
6. Shared Interest Groups may sell insignia items (t-shirts, mugs, etc.) containing the SIG's name in combination with the "VERITAS shield," the "HAA logo", or the collective Graduate School shields only to their members.
7. Shared Interest Groups may give away items bearing the SIG's name in combination with the "HAA logo," the "VERITAS shield," or the collective Graduate School shields to donors or to group members.
8. Shared Interest Groups may not sell any items bearing any of the University's trademarks, including items bearing "Harvard," "HAA logo," the "VERITAS shield," or the collective Graduate School shields to the general public.
9. Shared Interest Groups that wish to use their name on a publication must receive permission to do so from HAA before its production and, if given permission to proceed, must identify themselves as a "Harvard Alumni Association Shared Interest Group" on the cover of the publication.

In cases where a Shared Interest Group feels it has a situation that should be considered an exception to any of the above rules, please contact either the Harvard Trademark Program at (617) 495-9513 or trademark_program@harvard.edu or the Clubs & Shared Interest Groups Office at (800) 654-6494 or clubs@harvard.edu.

TAX INFORMATION FOR U.S. BASED SIGS

FREQUENTLY ASKED QUESTIONS (FAQS)

Below are answers to questions about the most common tax topics encountered by U.S. based SIGs, including: the Employer Identification Number (EIN), tax-exempt status (both state and federal), and the Annual Information Return. Detailed information follows the FAQ section.

1) What is an Employer Identification Number (EIN)?

An Employer Identification Number (EIN) is a 9-digit number (like a Social Security number) only it belongs to an organization, not a person. More detailed information is found in the next section.

2) Why does our SIG need an EIN?

A SIG must obtain an EIN to open a bank account and to apply for federal tax-exempt status.

Note: If a SIG has a bank account but not an EIN, the bank account may have been opened with the Treasurer's Social Security number. This should be changed as soon as possible as it may affect the Treasurer's personal tax status.

3) What does it mean to be a nonprofit? What is the benefit for our SIG?

In the U.S., nonprofit organizations are formed by incorporating in the state in which they do business. U.S. based SIGs with nonprofit status are eligible for sales, property, and income tax exemptions in the state in which they are incorporated. The HAA encourages all U.S. based SIGs to become legal entities by incorporating in their home state, though recognizes that this may not be feasible for some smaller SIGs.

4) Are nonprofit status and tax-exempt status the same?

No. Nonprofit status is secured by incorporating at the state level, while tax-exempt status is granted by the federal government. The major benefit of securing federal 501(c)(3) tax-exempt status is that your group has the ability to solicit tax-deductible gifts from members.

5) How does federal 501(c)(3) status differ from 501(c)(7)?

501(c)(3) status is designated for all charitable organizations, including educational groups such as alumni associations or clubs. SIGs should clearly list the educational activities they will be engaging in when they apply for 501(c)(3) status. 501(c)(7) status is designated for social organizations, which are organized for “pleasure, recreation, and other similar non-profitable purposes.” A SIG with 501(c)(3) status is exempt from federal tax, and donations to the organization are tax-deductible. (This includes membership dues.) While a SIG with 501(c)(7) status is exempt from federal tax, donations to the group are not tax-deductible. Note: As a reminder, if the focus of the SIG is advocacy, the group must qualify for and secure the appropriate 501(c) IRS tax-exempt status, or any international equivalent.

6) Does my SIG need to file an Annual Return with the IRS?

If your SIG has secured 501(c) tax-exempt status, you are required to file an Annual Return. Note: In order to retain your 501(c)(3) status, your group will need to demonstrate on your Annual Return that the charitable and educational aspects of its operations are ongoing and predominate over the purely social dimensions.

EMPLOYER IDENTIFICATION NUMBER (EIN)

An Employer Identification Number (EIN), also known as a Federal Tax Identification Number, is a permanent 9-digit number (like a Social Security number) used to identify a business entity. It is needed to apply for a bank account as well as for federal tax-exempt status. Once your SIG has an EIN, the IRS may require that you prove that the SIG is tax-exempt or that you have paid taxes on its income.

Application

Apply by completing IRS Form SS-4, Application for Employer Identification Number. This form is available via the IRS website at <http://www.irs.gov/pub/irs-pdf/ss4.pdf> or from your local IRS office by calling 1-800-TAX-FORM.

The preferred application methods are internet, phone, and fax. You can also apply via mail.

Internet (immediate):

You can submit Form SS-4 online via Internet-EIN at <http://1.usa.gov/18bJ7JL>. After you have completed all necessary fields on this form, preliminary validation is performed and you will be alerted to any missing information. An EIN will be issued after successful submission of the completed form.

Phone (immediate):

Complete Form SS-4 prior to calling so that all of the relevant information is available. Call the EIN toll-free telephone line (800-829-4933) five days a week between 7:00 AM and 10:00 PM local time (Pacific time for Alaska and Hawaii), Monday through Friday. International applicants must call 1-267-941-1099 (not toll-free). The person making the call must be authorized to receive the EIN and answer questions concerning Form SS-4. An IRS representative will assign the EIN, and provide the number to the authorized individual over the telephone.

Fax (4 business days):

Fax your completed Form SS-4 to the fax number listed for your state in the table below. Be sure to provide your own fax number; a fax will be sent back with the EIN within four (4) business days. Do not call the EIN toll-free number to apply as duplicate EINs may be accidentally issued.

Mail (4–6 weeks):

The timeframe for processing an EIN application received by mail is four weeks. Mail your completed Form SS-4 to the address listed for your state in the table below. You may call 1-800-829-4933 for status updates of an mailed application.

Below are the mailing addresses and fax numbers, listed by state, to which to send Form SS-4.

Residence:	Mailing Address & Fax:
One of the 50 states or the District of Columbia	Attn: EIN Operation Cincinnati, OH 45999 Fax: (859) 669-5760
No legal residence or principal place of business/office/agency in any state or the District of Columbia	Attn: EIN Operation Philadelphia, PA 19255-0525 Fax: (267) 941-1040

NONPROFIT VS. TAX-EXEMPT

Nonprofit organizations are formed in the U.S. by incorporating in the state in which they do business. You incorporate a nonprofit by filing articles of incorporation (or other charter documents) with the appropriate local state office. Organizations with nonprofit status are eligible for sales, property, and income tax exemptions in the state in which they are incorporated. If you want your nonprofit to be exempt from federal taxes, you should file with the IRS to be a **tax-exempt** organization. The most well-known type of nonprofit is a the IRS classification of 501(c)(3), a “charitable nonprofit.”

Nonprofit organizations need not be tax-exempt organizations. The pursuit of tax exemption is a voluntary choice and nonprofit organizations are free to be taxable if they so choose. However, most nonprofit organizations not only incorporate as nonprofit organizations (in their state), but also apply for recognition by the IRS as a tax-exempt organization. This **tax-exempt** status is granted by the federal government through the IRS, and is available only to entities already holding nonprofit status.

NONPROFIT

Nonprofit organizations are formed by incorporating in the state in which they do business. You incorporate a nonprofit so that it exists as a separate legal organization in order to a) own its own bank account; b) be eligible for sales, property, and income tax exemptions; c) ensure that the nonprofit can continue on its own; and d) protect yourself personally from liability from operations of the nonprofit.

SIGs based in the U.S. and interested in pursuing nonprofit status in their home state should file with their Secretary of State, Corporation Division, by completing the local state form, paying the relevant initiation fee (usually between \$30 and \$50), and submitting their Articles of Incorporation to outline the SIG's nature and purpose.

The HAA encourages all U.S. based SIGs to become legal entities, though it recognizes that this may not be feasible for some smaller groups.

TAX-EXEMPT

The IRS may grant a SIG one of three types of 501(c) tax-exempt status:

- **501(c)(3)** is for charitable organizations, a designation that applies to educational groups, such as alumni associations and clubs. A SIG with 501(c)(3) status is exempt from federal tax, and donations to the group, including membership dues, are tax-deductible. ** The major benefit of securing 501(c)(3) status is that a SIG has the ability to solicit tax-deductible donations.
- **501(c)(7)** is for social SIGs, which are organized for “pleasure, recreation, and other similar non-profitable purposes.” A group with 501(c)(7) status is exempt from federal tax; however, donations to the SIG are not tax-deductible. This includes membership dues as well as “gifts in kind” (items donated for a silent auction or food/beverage donated as refreshments for a SIG event).
- If the focus of the SIG is advocacy, the group must qualify for and secure the appropriate 501(c) IRS tax-exempt status, such as **501(c)(4)** status, or any international equivalent.

Note: While a SIG may apply specifically for 501(c)(3) status; it does happen that the IRS may instead confer 501(c)(7) status. In what is known as the “organizational test,” the IRS reviews the SIG’s application (Form 1023), including the group’s mission and activities. If the IRS does not find the SIG’s mission and activities to be predominantly educational in nature (e.g., admissions volunteering, mentoring, faculty lectures and demonstrations, scholarship fundraising), 501(c)(3) status will be deferred. If it appears that the social activities of the SIG are primary rather than secondary activities, the IRS will usually confer 501(c)(7) status. Additionally, in order to retain their 501(c)(3) status, a SIG must demonstrate on its Annual Return that the charitable and educational aspects of its operations are ongoing and predominate over the purely social dimensions. In the instance that the IRS questions the validity of a group’s 501(c)(3) status, the SIG should be prepared to document these charitable and educational activities.

If you are uncertain if your SIG has already received 501(c) status or if you are unable to locate your original tax-exempt application, the IRS can provide you with this information.

Who Should Apply?

- SIGs with an advocacy focus;
- SIGs with annual incomes exceeding \$5,000 (excluding income designated for Harvard scholarships);
- SIGs interested in having donations to the group be tax-deductible; or
- SIGs interested in obtaining a nonprofit bulk mailing permit.

Considerations for Applying

- SIGs will likely need to secure the expertise of a tax attorney to assist with the completion of the application materials (specifically IRS Form 1023); and
- SIGs, once granted 501(c) status, are required to file an Annual Return with the IRS.
- For more information, visit the IRS “FAQs about Applying for Tax-Exemption” website at <http://www.irs.gov/charities/article/0,,id=96590,00.html>.

The Application Process

To apply, groups must:

- Request an Employer Identification Number (EIN); and
- Submit IRS Form 1023, Application for Recognition of Exemption.

Form 1023 can be found online at <http://www.irs.gov/pub/irs-pdf/f1023.pdf>. Detailed instructions for completing Form 1023 can be found at <http://www.irs.gov/pub/irs-pdf/i1023.pdf> and additional assistance is available by calling the IRS Exempt Organization Customer Account Services Office at 1-877-829-5500.

Please note that a user fee payment is required with the submission of Form 1023. If your SIG’s average annual gross receipts have exceeded, or will exceed, \$10,000 annually over a 4-year period, you must submit a payment of \$750. If they have not exceeded, or will not exceed, \$10,000 annually over a 4-year period, the required application fee is reduced to \$300.

Note: SIGs may already be considered to have 501(c)(3) status if the social activities of a group are no more than incidental to its basic purpose of advancing the interests of Harvard. The IRS will then consider the SIG an exempt charitable organization or educational organization under 501(c)(3) of the code without requiring the organization to file a formal application or an annual return, provided that its gross receipts are sufficiently small—i.e., “normally” less than \$5,000 per year. Total gross receipts exclude gifts that are intended for and transmitted to Harvard annually for scholarships, etc.

How to Improve Your SIG’s Chances of Obtaining 501(c)(3) Status

1. Obtain an EIN.
2. Draft Articles of Incorporation (required for HAA SIG approval, sample in Appendix B). This is very similar to a mission statement and its language should identify the SIG as promoting the welfare of the University and its alumni.
3. Draft bylaws/constitution (required for HAA SIG approval, sample in Appendix C) keeping in mind those provisions required for the IRS “organizational test” of nonprofits, including:
 - The IRS encourages organizations to include “the standards, criteria, procedures, or other means that your organization adopted or planned for carrying out those activities.” Since SIGs generally apply as educational charities, they should clearly list the educational activities they will be engaging in, for example, Schools and Scholarships volunteer

work, Prize Book award program, lectures and demonstrations, and/or scholarship fundraising. In addition to initially demonstrating their commitment to supporting the University's charitable and educational mission, SIGs will need to be able to demonstrate this on an ongoing basis in their annual returns. (Please note there is a particular section of Form 1023 to be filled out by clubs engaged in scholarship fundraising, Schedule H.)

- The SIG bylaws/constitution must include a mission statement to “promote the welfare of the college or university.”
4. Be sure your bylaws/constitution dictates appropriate use of SIG monies.
- The bylaws/constitution should contain language prohibiting inurement (members profiting from the SIG) and outlining how the group will use its money. The IRS offers this sample language for bylaws/constitutions: 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 the mission statement.”
 - The assets of the SIG must be dedicated to another tax-exempt organization should the group dissolve. In other words, if the SIG becomes inactive, its treasury must be given to another educational charity. The IRS offers this sample language for bylaws/constitutions: “Upon the dissolution of the corporation, assets shall be distributed to one or more exempt organizations within the meaning of section 501(c)(3) of the Internal Revenue Code.”
 - The bylaws/constitution must clearly prevent the SIG from participating in politics, lobbying, or otherwise attempting to influence legislation. The IRS offers this sample language for bylaws/constitutions: “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 (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.”
5. Your bylaws/constitution should also outline those SIG programs that both support the University and contribute to the welfare of the general public.

ANNUAL RETURN FILING

Any SIG that has secured 501(c) tax-exempt status is required to file an Annual Return, Form 990.

1. Income exceeding \$25,000

SIGs with annual gross receipts totaling more than \$25,000 are recommended to complete the simplified annual return form, Form 990-EZ. This form is for organizations with 1) gross annual receipts totaling less than \$100,000 and 2) whose total assets (line 25, column (B) of Form 990-EZ) are less than \$250,000 at the end of the year. Form 990-EZ can be found on the IRS website at <http://www.irs.gov/pub/irs-pdf/f990ez.pdf>. Instructions to complete the form can also be found online at <http://www.irs.gov/instructions/i990/ch01.html>.

2. Income less than \$25,000

Beginning in 2008, SIGs whose gross receipts are normally \$50,000 or less will be required to file Form 990-N, also known as the e-Postcard, on an annual basis. The IRS will mail letters notifying SIGs that they will be required to file the e-Postcard. SIGs can file their e-Postcard at <https://epostcard.form990.org/>. Failure to file this form three years in a row will result in the loss of tax-exempt status.

Filing Deadline

Form 990 is due annually 15 days after the 5th month from the end of the SIG's fiscal year. For instance, if the group's finances are on a typical fiscal year, ending June 30, the form would be due by December 15 of that year.

Depending on a SIG's revenue, supplementary financial materials may be required to be filed with Form 990 or Form 990-EZ. This information is included on the form.

TAX INFORMATION FOR INTERNATIONALLY BASED SIGS

The HAA encourages all internationally based SIGs to apply to become legal entities in their home country. We recognize, however, that this application process can vary widely from country to country based on individual international law. International SIGs should contact their respective governmental offices to determine their specific legal entity application process.

INSURANCE INFORMATION FOR U.S. BASED SIGS

Many HAA approved Shared Interest Groups (SIGs) may not have insurance to cover SIG activities. As a result, a SIG or its members may feel financially exposed to claims or suits. Additionally, a SIG may face a dilemma if the site hosting an event requests an insurance certificate. The right choices on insurance for each SIG will depend on the particular facts in each case. Each SIG should consult with an insurance agent or attorney with respect to its specific situation and needs.

Because of the growing interest of SIG leaders in obtaining insurance, the HAA with Risk Strategies, an independent insurance brokerage firm, has developed a program for General Liability and Directors & Officers insurance as an additional benefit for Harvard SIGs.

Please note that HAA and Harvard are not providing or participating in this insurance program. Rather, HAA is facilitating this process as a service. The insurer will be the company selected by Risk Strategies and each SIG that chooses to participate will apply, pay for, and receive its own independent insurance policy. If your SIG is interested in purchasing coverage through this program, please take a few moments to provide the relevant information included on this [underwriting questions survey](#) and return to clubs@harvard.edu.

HARVARD
ALUMNI ASSOCIATION



HAA SUPPORT & SERVICES FOR SIGs

SUPPORT & SERVICES

This section explains the services and support offered to SIGs by the HAA. SIGs that complete the basic responsibilities will be eligible for these benefits.

SHARED INTEREST GROUP SUPPORT

OPERATING MANUAL

This guidebook outlines the HAA services and support and, as you have seen, includes information on establishing 501(c) status for domestic based groups— a necessity for advocacy focused SIGs.

In addition to the operating manual, the Associate Director and Assistant Director for Shared Interest Groups are available to assist with questions throughout the process.

USE OF HARVARD NAME AND OTHER UNIVERSITY LOGOS

As outlined in the Shared Interest Group Policy, approved SIGs are granted official use of the Harvard name. Please refer to the “Use and Licensing” section of this manual for details and guidelines.

SHARED INTEREST GROUP SERVICES

ALUMNI LISTS

Shared Interest Groups have access to annually updated lists of contact information for all self-selected alumni participants. SIGs in their first year of operation may request this list upon final HAA approval. A second list may be requested at the time of completion of a SIG’s annual report and officer listing.

If the HAA maintains a SIG’s membership list, requests for alumni lists must be made at least two weeks in advance of when they are needed. If the SIG is sharing its membership list with the HAA for the first time, significant lead time is required to produce an alumni list. Lists are available electronically.

ONLINE SERVICES

As an approved SIG, your group will be listed on the HAA website. Besides additional visibility, the group is also provided access to web hosting services and listserv/discussion group functionality via a web template.

The HAA also offers online technology services to both Harvard Clubs and SIGs. These tools include the following technology: broadcast email functionality, data extract tools (with the ability to pull contact information for members), web template, and event management tools.

The HAA helps SIGs leverage technology to communicate with alumni by providing each SIG with up to two broadcast emails per year in addition to the broadcast email sent on behalf of the SIG when participating in the HAA Speakers Bureau program. Volunteers are encouraged to use the broadcast email program to advertise an event or to solicit membership. SIGs may contact the HAA Assistant Director in the instance they feel an exception for an additional email is warranted.

HARVARD NEWSLETTER (EVENTS)

The HAA provides the opportunity for SIGs to reach out to the entire Harvard alumni community with valid email addresses, a group encompassing over 250,000 members. On a space available basis, a SIG may submit a brief item to be included in the HAA e-newsletter *eVENTS*. SIG Presidents are sent the insertion information and deadline on a monthly basis.

HAA SPEAKERS BUREAU PROGRAM

SIGs can tap into the intellectual riches of the University through the HAA Speakers Bureau program, which provides U.S.-based SIGs with the opportunity to host distinguished members of the Harvard faculty and administration. SIGs may wish to follow a standard format and use the Harvard lecturer as the keynote speaker for a dinner or other large event.

The SIGs and the HAA share the expense of this program. The HAA pays for the speaker's roundtrip transportation from Cambridge. SIGs are responsible for the speaker's meals and hotel accommodations. Please note that the event must take place within the U.S.

An updated Speakers Bureau catalogue is sent to SIGs each July and is also available online at <http://alumni.harvard.edu/haa/clubs-sigs/programs/speakers>.

SUMMER COMMUNITY SERVICE FELLOWSHIP PROGRAM

SIGs can help students interested in working in the public interest by funding a Summer Community Service Fellowship (SCSF). Through this program, SIGs have the opportunity to provide a grant to a Harvard undergraduate working with a nonprofit host organization in their local community or area.

Participating SIGs have found the program to be an exciting and creative way both to support Harvard students and contribute to their home communities. SIG members particularly applaud the degree of "hands-on" engagement and interaction, as they review fellowship applications, speak with students about their experiences, and receive student reflection reports at the end of the summer.

The program is administered jointly by the HAA and the Center for Public Interest Careers (CPIC). It is recommended participating SIGs raise between \$3,000 and \$4,000 per fellowship, which is given to the student as a stipend to offset the income they would have earned had they worked in a for-profit organization.

Established in 1992, the Summer Community Service Fellowship (SCSF) program has become a crucial initiative in supporting the development of a new generation of graduates working for the public interest. The program provides the largest source of funding for summer public service at Harvard College.

In October, the HAA contacts SIGs with program information. To learn more, contact (800) 654-6494 or visit <http://alumni.harvard.edu/haa/clubs-sigs/programs/scsf>.

EARLY COLLEGE AWARENESS PROGRAM

SIGs can encourage middle school students and their parents to consider a plan for college through their participation in the Early College Awareness (ECA) program. ECA targets families in less-advantaged communities who may not be aware of the options available to them and strives to inform them about the college admissions process and the availability of financial aid. It is not specifically geared toward top students or toward applying to Harvard; it is an opportunity to serve the community by encouraging all young people to continue their education and fulfill their potential.

The purpose of the program is to provide hope as well as an important community service to students and their families; ECA gives assurance and a roadmap forward to those who don't think college is a possibility. Volunteers from a local SIG will start by contacting a school's superintendent, principal, and/or guidance counselor for approval before developing the program's content. Venue logistics are handled by SIG volunteers, and the event is presented free of charge to the students and parents. More information about the program is available online at <http://alumni.harvard.edu/haa/clubs-sigs/programs/eca>.

To participate or to learn more, contact (800) 654-6494

HARVARD PRIZE BOOK

SIGs can introduce talented young people to the opportunities available at Harvard and recognize their scholastic and personal achievements through The Harvard Prize Book program. Prize Books are presented annually in more than 1,900 high schools around the world to outstanding students in the next-to-graduating class who demonstrate excellence in scholarship and achievement in other non-academic areas. Prize Books are awarded without regard to race, color, sex, sexual orientation, religion, national or ethnic origin, or political beliefs. Prize Books may be awarded to students in a high school of the donor's choosing **with the exception of New York City**. In deference to the wide array and competitive nature of schools within New York City, and wishing to avoid any semblance of favoritism or preference, both the Harvard College Admissions Office and the New York City Schools and Scholarships Committee traditionally have refrained from participating in programs awarding any official prizes, honors, or other forms of recognition, either to individuals or to schools in the New York City area.

The Prize Book may also be awarded to outstanding high school teachers who inspire curiosity and excellence in their students.

To establish a Prize Book award, a SIG or SIG member need only contribute the cost of one book. Participating SIGs should contact the local high school principal and guidance counselor to introduce the program and to select the student to receive the award. SIGs choose from titles offered by the HAA- *The Harvard Book*; *Harvard A-Z*; and *Making the Most of College: Students Speak Their Minds*. Complete descriptions and ordering information is available at: <http://alumni.harvard.edu/haa/clubs-sigs/programs/prize-book>.

HARVARD
ALUMNI ASSOCIATION



APPENDICES

APPENDIX A

HAA CLUBS AND SIGS CONFLICT OF INTEREST POLICY

Leaders of Clubs and SIGs must be highly sensitive to avoid real or apparent conflicts of interest in the operation of a Club or SIG.

- Your Club or SIG represents Harvard and the HAA. Even the appearance of a conflict of interest could damage your Club's or SIG's reputation and that of Harvard and the HAA.
- As a leader, you have a duty to the Club or SIG and its members to ensure that the Club or SIG operates exclusively to further the goals of Harvard and the HAA for the benefit of your members and not to further any personal or business interests.
- If your Club or SIG is a tax-exempt entity or has charitable status, a conflict of interest could jeopardize the maintenance of your tax-exempt or charitable status.

Conflicts of interest can arise as a result of the activities of a range of people involved with your Club or SIG, including:

- Current Officers or Directors;
- Committee members;
- Club or SIG administrators, employees or volunteers;
- Club or SIG members;
- Donors or sponsors of Club or SIG activities; or
- Any of their immediate family members.

The general definition of a "real or apparent conflict of interest" is very broad:

- Any personal or business interest of any of the individuals or organizations described above that conflicts or might conflict with the interests and goals of Harvard, the HAA, or your Club or SIG.
- The use of the resources of your Club or SIG (including access to members) to further a personal or business interest.

Some real world examples of potential conflicts:

- A Club or SIG member asking for access to members for the purpose of advertising or selling tax planning or financial advisory services.
- A volunteer interviewer who runs a college admissions advisory business asking to advertise that business to Harvard applicants or their parents.
- A Club or SIG member who receives a fee from the Club or SIG in exchange for services, such as arranging a Club or SIG event, designing a website, or leasing office space or equipment to a Club or SIG.
- A sponsor of a Club or SIG event asking for access to a Club's or SIG's members email list to advertise their products or services.
- These are only examples. You should apply a common sense test. If a proposed activity seems like it could appear to others to be a conflict of interest, then it probably is.

All Clubs and SIGs, regardless of their size, should have a process for dealing with real or apparent conflicts of interest.

- Wherever possible you should adopt a written policy and communicate it to officers, directors and members. You should consider adapting this document to the particular circumstances of your Club or SIG and use it as a short form policy statement. For a

more formal policy statement (which is suitable for including in an organizational document, like your Charter or By-Laws), see Appendix A.

- Any activity that might give rise to a real or apparent conflict of interest must be disclosed to the Club or SIG Board (or a committee of the Board established for this purpose) before the proposed activity takes place. The proposed activity should not take place without prior discussion and approval by the Board or committee.
 - The fact that a situation like one of those described above exists does not necessarily mean that a conflict exists, or that a conflict, if it does exist, is necessarily adverse to the interests of the Club or SIG. You should apply common sense in making these determinations. The most important thing is that all of the relevant facts and circumstances are disclosed, and that the Board or committee makes a determination before the activity takes place.
 - In some, hopefully rare, circumstances, your Club or SIG will need the power to enforce your conflict of interest policy. In order to ensure reasonable compliance, it is best practice for Club and SIG organizational documents to explicitly grant to the Board or a committee the power to exclude any individual from membership on the Board, from the position of an officer, or from general membership in the Club or SIG for violation of the conflict of interest policy.
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APPENDIX B



HAA SIG ANNUAL CHECKPOINT DISCUSSION FORM 2015-2016

Purpose: This form is intended to document the summary of a verbal discussion between the HAA Director and the President of each SIG following the submission and review of the SIG's Annual Report. An HAA representative may also join the discussion.

Deadline: This form should be completed by the HAA Director following the discussion above, and then submitted to the SIG President and the HAA representative no later than **30 days** before the HAA Fall Board meeting.

SIG NAME:

SIG PRESIDENT'S NAME:

HAA DIRECTOR'S NAME:

HAS YOUR ANNUAL REPORT BEEN RECEIVED BY THE HAA: Y____ N____

DATE OF CHECKPOINT DISCUSSION: _____

1) Let's discuss the leadership team of your SIG. How many Board members do you have?_____

What are the prerequisites for being a Board member (time or meetings per month, financial donation, etc.)?

What are the expectations for being a Board member? Are there formal job descriptions?

2) Let's talk about your leadership succession plan for the upcoming year. Are you currently grooming someone to succeed you/other Board members?

3) How does your SIG define success?

5) Let's talk about the financial stability of your SIG. How are you currently funding your activities/programs?

6) Do you currently have 501(c)(3) or 501(c)(7) status?

6) Based on the top challenges and successes over the past year (reported in your recent Annual Report), what are your SIG's top priorities for the upcoming year?

7) What, if anything, is holding your SIG back?

8) What specific change would most benefit your SIG?

9) If I, as your HAA SIG Director, or the HAA could help you with one thing, what would it be?

10) Is there anything else you would like to discuss?

APPENDIX C: MODEL ARTICLES OF INCORPORATION

Articles of Incorporation contain a broad overview of the SIG's nature and purpose. The following is suggested as a model for the Articles of Incorporation of any SIG.

Domestically run SIGs, who desire tax-exempt status, should also file their Articles of Incorporation with their state's Secretary of State, Corporation Division. This sample is subject to alternations to fit local circumstances. The application enables the group to obtain nonprofit tax status within the state. The fee for this service varies by state, but is in the range of \$30–\$50.

In completing this form, SIGs should pay particular attention to their mission statement, which should also serve as a template for the mission statement in their group's bylaws/constitution or bylaws.

Please note: Each state operates independently, with different fees, guidelines, and regulations.

“The undersigned, a majority of whom are citizens of the United States, desiring to form a nonprofit corporation under the nonprofit corporation law of _____, do hereby certify:

1. Name of the corporation shall be the _____ Alumni.
2. Place in this state where the principal office of the corporation is to be located is the city of _____, County.
3. Said corporation is organized exclusively for educational and charitable purposes. In furtherance of such purposes, the group shall foster a spirit of fraternity among graduates and former students of Harvard University; serve in extending knowledge of the aims and achievements of Harvard University; promote the interest of all alumni and alumnae in the academic and extracurricular activities of Harvard; represent the interests of the University in _____ region; encourage recreational activities for its members and generally do all things to promote and encourage communication between Harvard University and its alumni/ae residents in _____.
4. Names and addresses of the persons who are the initial trustees of the corporation are as follows:
Name _____ Address _____ *(add additional lines if necessary)*
5. 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 3 hereof. 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 (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 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.

6. Upon dissolution of the corporation assets shall be distributed for one or more exempt purposes, 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 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 of by a Court of Competent Jurisdiction in 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 operated exclusively for such purposes.

In witness whereof, we have subscribed our names this ____ day of ____ .

_____”

APPENDIX D: MODEL BYLAWS/CONSTITUTION FOR SIGS

SIG BYLAWS/CONSTITUTION

While the Articles of Incorporation contain a broad overview of the SIG's nature and purpose, the bylaws/constitution or by-laws detail the operating procedures of the group. For instance, the bylaws/constitution will identify how often a board meets, how and when board elections will occur, the length of board terms, and so on.

Unlike the Articles of Incorporation, it is not necessary to file the bylaws/constitution with your home state. However, it must be included in applications for HAA and Executive Committee SIG approval and in applications for federal nonprofit status (required for advocacy-focused groups). Even SIGs that do not intend to pursue federal nonprofit status should have a bylaws/constitution to provide continuity and structure.

The following bylaws/constitution is suggested as a model, subject to alterations to fit local circumstances, for the bylaws/constitution of a SIG which desires nonprofit status under Section 501(c)(3). This format may be tailored for groups not applying for such status.

BYLAWS:

ARTICLE I: Name

The name of this organization shall be the _____ Alumni.

ARTICLE II: Purpose

This group is organized and shall be operated exclusively for educational and charitable purposes. In furtherance of such purposes, the group shall foster a spirit of fraternity among graduates and former students of Harvard University; serve in extending knowledge of the aims and achievements of Harvard University; promote the interest of all alumni and alumnae in the academic and extracurricular activities of Harvard; represent the interests of the University in ____ field; encourage recreational activities for its members; and generally do all things to promote and encourage communication between Harvard University and its alumni/ae residents in _____.

ARTICLE III: Membership Eligibility

Any individual who is an alumnus or alumna of, or who is or has been a faculty member or employee of Harvard University (including Harvard College, Radcliffe College, and all Harvard graduate and professional schools) shall be eligible for membership.

ARTICLE IV: Officers

Section 1. Name of Officers

The officers of the SIG shall be a President, Vice President, Secretary, and Treasurer. They shall be ex-officio members of the Executive Committee (or Board of Directors). The group must be governed primarily by alumni (i.e., with a governing body comprising at least three-fourths alumni).

Section 2. Election of Officers

Officers shall be elected at the Annual Meeting of the group and hold office for two years (or one year) thereafter. The President and Vice President shall be elected on alternate years from the Secretary and the Treasurer. No officer except the Treasurer or Secretary may serve more than two successive terms.

The offices of Treasurer and Secretary may be held by one person.

Section 3. Officer Vacancy

Vacancies occurring in any office, except the office of the President, shall be filled for the remainder of the unexpired term by the Executive Committee (or Board of Directors). In case of a vacancy occurring in the office of the President, the Vice President then in office shall serve as President for the remainder of the unexpired term and the Executive Committee (or Board of Directors) shall fill the vacancy of the Vice President for the remainder of the unexpired term.

Section 4. Removal of Officers

NOTE: *SIGs must decide whether removal will be conducted “with cause” or “without cause.” If “with cause,” reasons for removal would have to be outlined in this section.* Removal of an officer shall be conducted without cause as the result of a 2/3 vote of the board.

ARTICLE V: Duties of Officers

Section 1. The President, or in that officer's absence the Vice President, shall preside at all meetings of the SIG and Executive Committee. The President shall appoint all committees except as otherwise provided by this Bylaws/constitution, and perform such other duties as may be required by custom or by the welfare of the group or by request from the Harvard Alumni Association (HAA).

Section 2. The Vice President will be responsible for heading important committees of the SIG as assigned by the President and Executive Committee. The Vice President shall, in the absence of the President, preside at all meetings of the group and of the Executive Committee and assume all other duties of the President as stated in the bylaws/constitution or directed by the Executive Committee.

Section 3. The Secretary shall keep a record of all meetings of the group and Executive Committee. The Secretary shall keep a roll of the membership and give notice of all meetings of the group, or of the Executive Committee, and discharge such other duties as belong to this office and as assigned by the SIG, Executive Committee, or President.

Section 4. The Treasurer shall collect and disburse all funds of the SIG in a bank approved by the Executive Committee and deposited in the name of the SIG. The Treasurer shall make an annual statement and report to the SIG, or, when required, to the Executive Committee; and perform other duties of the office and as assigned by the Executive Committee or President.

ARTICLE VI: Executive Committee

The Executive Committee shall consist of the elected officers of the SIG, ex officio, and ____ additional members, of whom one shall be the immediate past president of the group. Additional members shall be elected at the Annual Meeting of the SIG, and hold office for two years, or until their successors have been chosen. (In larger SIGs, terms of Directors are staggered.) Both ex-officio and additional members shall have voting rights.

The Executive Committee shall have full power to carry out the purposes of the SIG, and shall have general charge and control of its affairs, funds, and property, but shall not have the sole right to amend this bylaws/constitution.

The Executive Committee shall meet at least four times per year to plan the activities of the SIG and to review the general group situation, or at any time designated by the President. The Secretary will be responsible for notifying each member of the committee. At such meetings a majority constitutes a quorum.

The Executive Committee shall have full power to act on all applications for membership.

ARTICLE VII: Other Committees (as examples only)

The group shall have such other committees as may from time to time be designated by resolution of the Board of Directors. These committees may consist of persons who are not also members of the board and shall act in an advisory capacity to the board.

Nominating Committee

The Nominating Committee shall consist of ____ members. The term of office for members of this committee will be two years with two people to be elected at the Annual Meeting in odd-numbered years and three people to be elected at the Annual Meeting in even-numbered years. At least ____ past presidents will serve on this committee. Each year before the terms of the outgoing members expire, the Nominating Committee shall elect from among its continuing members a Chairperson for the succeeding year.

Notice of the candidates will be sent to the membership at least ____ days before the Annual Meeting.

Program Committee

The Program Committee shall consist of a Chairperson and ____ members. The Committee in consultation with the Executive Committee shall determine the program needs and possibilities for the group. The committee shall be responsible for the arrangements and details of all programs unless otherwise directed by the President and Executive Committee. The committee shall also be responsible for requirements for programs as directed by the HAA. The President shall appoint the Chairperson, who in consultation with the President selects the committee members.

Membership Committee

The Membership Committee shall consist of a Chairperson and ____ members. The committee, along with the Executive Committee, has the responsibility for organizing all

efforts to reach and interest people in participating in the activities of the SIG. The President shall appoint the Chairperson, who in consultation with the President, selects committee members.

Additional committees may be appointed by the President to carry out the purposes of the SIG. (For example, publicity, recent graduates, communications etc.).

ARTICLE VIII: Meetings

Section 1. Time and Place

The Annual Meeting shall be held at a time and place to be determined by the Executive Committee.

Section 2. Special Meetings

Special meetings of any subgroup such as graduate school alumni, Radcliffe alumnae, or Harvard alumni only, may also be determined by the Executive Committee as part of the alumni calendar of events.

The Secretary as directed by the Executive Committee shall give notice of meetings.

Section 3. Quorum

At either regular or special meetings of the SIG, _____ members shall constitute a quorum.

ARTICLE IX: Annual Dues

The rate of annual dues shall be reviewed and set from time to time by the Executive Committee. Dues notices shall be sent to each potential member by the Treasurer in the fall of the year. The fiscal year shall run from July 1 to June 30.

ARTICLE X: Harvard Alumni Association

Officers and committees of the _____ Alumni shall cooperate with committees of the HAA in carrying out the purposes of the latter Association.

ARTICLE XI: Funds of the SIG

In the event of dissolution of the _____ Alumni group, all its funds and other property, if any, remaining after the payment of its liabilities, shall be paid over and transferred to the HAA or any successor organization, provided that the HAA, or such successor organization, has been determined to be (or to be an integral part of) an organization described in 501(c)(3) of the Internal Revenue Code. If the above requirement is not met, the assets of the SIG shall be transferred to the President and Fellows of Harvard College, provided it is then exempt from federal income tax and organized and operated exclusively for charitable, scientific, literary, or educational purposes, as the Board of Directors may by vote determine

No part of the net earnings of the SIG shall inure to the benefit of any member, director, officer, or other private individual except that the group shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes stated in Article II.

No substantial part of the activities of the SIG shall consist in carrying on propaganda, or otherwise attempting to influence legislation, and the group shall not participate in, or intervene in (including publishing or distributing statements) any political campaign on behalf of any candidate for public office. Nothing contained in this bylaws/constitution shall be read as authorizing or permitting the group to operate other than exclusively for charitable, scientific, literary or educational purposes and no amendment of this bylaws/constitution shall authorize or permit the SIG to be organized or operated other than exclusively for the stated purposes.

ARTICLE XII: Parliamentary Authority

The organization shall abide by _____ parliamentary authority, _____ edition.

ARTICLE XIII: Amendments

Articles and sections of these bylaws may be amended, altered or repealed at any annual or special meeting of the SIG by a two thirds vote of those present, provided that notice of the proposed amendment, alteration or repeal has been sent at least ten days prior to such meetings to all current group members.