

Does your state or local association enjoy 501 (c)(3) status under the MTNA Group Exemption? Does the process appear to be too time consuming? Following, you will find all the information you need to begin the process. Please feel free to email your current Constitution/Bylaws to mbengel@mtna.org for review. You might be surprised to learn your existing documents already qualify for 501 (c)(3) status.

IMPORTANT NOTICE TO ALL STATE and LOCAL PRESIDENTS

IRS 501(C)(3) GROUP EXEMPTION CAPABILITY

MTNA has been authorized by the Internal Revenue Service to maintain a group exemption roster for its affiliate organizations. What this means is that MTNA's affiliates may also become tax exempt under Code Section 501(c)(3) **without** filing an application for same with the Internal Revenue Service. Local organizations may do this simply by making certain that their Constitution complies with Code Section 501(c)(3) requirements and taking the step of authorizing the National organization to include them on MTNA's "group exemption roster". As you know, this can be a definite advantage to your organization. Under 501(c)(3) status your organization will be able to:

1. Accept charitable contributions that will be tax deductible to the contributor
2. Claim exemption from State Sales Tax
3. Receive preferred rates on bulk mailings

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

- Ñ To review your organization's Constitution and if necessary, amend it to include the provisions contained in Article II of the attached Model Constitution, **Exhibit Number 4**, and delete any references that your present Constitution may have to non-charitable and non-educational purposes (N.B. Certification is not allowed as a 501(c)(3) purpose). You may want to consult with an attorney for guidance as to whether your present Constitution qualifies or how it should be amended.
- Ñ An employer identification number. If you presently do not have a number, you can apply to Internal Revenue Service by using Form SS-4 "Application for Employer Identification Number" Obtain the form at www.irs.gov or call our office and we will send you the form.
- Ñ Fiscal year beginning on July 1 and ending on June 30.

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

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

IRS 501(C)(3) GROUP EXEMPTION CAPABILITY

If your organization currently has tax exempt status under a different Code Section, (e.g. 501 (c)(6)), you should supply a letter in the form attached hereto as **Exhibit Number 2**, completing the appropriate Code Section in the space shown and also inserting the date of that letter and attaching a copy of same.

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

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

Please be advised that being enrolled on MTNA's group exemption roster does not mean that MTNA will file your annual Form 990 and Form 990T (if required). In other words, you will still be required to file all applicable tax returns as you have in the past. On your Form 990, however, you would need to indicate in the appropriate space that this is a return

filed for an affiliate of a group and you would need to give your tax return preparer MTNA's group exemption number (GEN) 3539.

Exhibit Number 1
Name of MTNA State/Local Association
Address of MTNA State/Local Association
Federal Employer ID Number of State/Local Association

Date

Music Teachers National Association
441 Vine Street/Suite 505
Cincinnati OH 45202-2811

Attn: Gary L. Ingle, Executive Director

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

Dear Dr. Ingle:

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

Sincerely,

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

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

Date

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

Sincerely,

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

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

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MODEL Bylaws

ARTICLE I – NAME

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

ARTICLE II – PURPOSE

Section 1. Said organization is organized exclusively for charitable, educational, and scientific 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 corresponding section of any future federal tax code.

Section 2. No part of the net earnings of the organization shall inure to the benefit or, or be distributable to its members, trustees, officers, or other private persons, except that the organization 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 purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (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 this document, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under Section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

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

ARTICLE III – MEMBERSHIP

Section 1. Membership classifications and privileges shall be prescribed in the Bylaws of _____ Music Teachers Association, hereinafter designated as ___ MTA or as the Association, and must be consistent with the membership classifications provided in the Bylaws of MTNA.

Section 2. Membership dues shall be approved by the Board of Directors and approved by the membership of ___ MTA.

Section 3. Membership in the Association may be terminated by the member or revoked by the Association as prescribed in the ___ Music Teachers Association Bylaws.

Section 4. All members of this Association eligible for Active or Student membership in ___ MTNA must hold membership in (state)MTA and in MTNA.

ARTICLE IV – OFFICERS

Officers of the Association shall be a President, President-elect, Vice President, Secretary, Treasurer, and Immediate Past President. The manner of election and the duties of each officer shall be defined in the Bylaws. (More than one Vice President may be named.)

ARTICLE V – BOARD OF DIRECTORS

Section 1. The Board of Directors shall be composed of (the officers named above) and shall determine policies of the Association by actively pursuing the purposes of the Association within the limits of the Constitution and Bylaws. It shall have discretion in the disbursement of all funds of the Association. (Additional Board members may be provided for.)

Section 2. In order to transact business, a quorum consisting of (insert appropriate number here) voting members of the Board of Directors, at least one of them being the President or President-elect, must be present.

ARTICLE VII – MEETINGS

Section 1. Meetings of the Association shall be held at such time and place as are decided upon by the Board of Directors of the Association, but they shall be guided by the wishes of the membership.

Section 2. Two-thirds of the Active members present constitute a quorum of the Association of the transaction of business. (This may vary with individual associations for practical purposes for transacting association business.)

ARTICLE VIII – AMENDMENTS

Section 1. This Constitution may be amended at any business meeting of the Association by a two-thirds vote of the Active members present and voting, the proposed amendment having been submitted to the members at least thirty (30) days prior to the voting.

Section 2. All amendments must be consistent with Article II of this Constitution and a copy of same must be reported to the Executive Director of MTNA before approval.

NOTE: Other provisions not inconsistent with the Constitution and Bylaws of MTNA may be added as needed.