

Forming a Friends Chapter in Mississippi!!! Friends of Mississippi Libraries

Everyone:

So you are going to establish a Friends Chapter, GREAT! In my attachments you will find important data to start this process!

Steps:

- Everything begins with having an EIN number that is issued **FREE** by the Internal Revenue Service. If you have a Friends Chapter that has not been active in the past few years (check your own local records) or has been previously a member of the Friends of Mississippi Libraries, Inc., you may already have an EIN number. To verify a previous membership in the Friends of Mississippi Libraries, Inc. and to determine if an EIN exists for your Chapter, contact Lacy Ellinwood at the Mississippi Library Commission (601-432-4154 or by e-mail: lEllinwood@mlc.lib.ms.us)
- If your organization **does not** have an EIN Number, then follow this process to secure that number. Listed below is the IRS website address to get the Friends of the XXX Public Library's own EIN Number. This number is essential to complete the paperwork with the Secretary of State's Office as well as the Friends of Mississippi Libraries, Inc. For more information on Employer ID Numbers (EIN) go to: (<https://sa.www4.irs.gov/modiein/individual/index.jsp>)
- Each Chapter **must** have its own EIN Number. It cannot use the branch library, the city or county, the system or the Friends of Mississippi Libraries, Inc. number.
- With your EIN number, your Chapter can now complete the Mississippi Secretary of State's Charity Registration CE Form (see attached copy).
- Be sure to use the branch library's address for **ALL** paperwork. Friends' presidents change, but the library's address does not!

Due to Mississippi's financial situation, the Secretary of State's Office now requires a \$50.00 filing fee which must be submitted with the application. If the Chapter does not have a bank account, a board member or benefactor can provide the filing fee. To avoid a possible lost check, please include your Chapter's name and location.

To answer the questions on the Secretary of State's forms, I am including some suggested verbiage that could be used:

- The Friends of the XXX Public Library has been formed to supplement the programming, the collections and equipment needs of library located in the city/town of XXX and in XXX County. All funds will be raised by individual members of our organization and used in our community.
- Most Friends Chapters respond by checking response that the Chapter is educational and that **ALL** funds will be raised by membership.

- The Friends of the XXX Public Library supports our community's lifelong learning activities. As a member of the Friends of Mississippi Libraries Inc., all funds will be raised by our organization's membership in support of our library's commitment to lifelong learning for all residents.

It is essential to include a copy of your Chapter's by-laws in the documentation sent to the Secretary of State's Office. There is a SAMPLE By-laws from the Floyd J. Robinson Memorial Library in Raleigh located on the Friends of Mississippi Libraries webpage. Please feel free to adjust it, based upon local needs.

The IRS Determination Letter from the IRS to the Friends of Mississippi Libraries, Inc. has also been attached.

This letter MUST also be included with your Chapter's submission to the Secretary of State's Office.

With the paperwork approved, the Secretary of State's Office will issue your Chapter a Certificate of Exemption.

A copy of this Certificate, a copy of your By-laws, the Friends membership form and check can now be sent to:

Lorietha Myers
Development Services Division
Mississippi Library Commission
3881 Eastwood Drive
Jackson, MS 39211

Be sure to make a copy of **ALL** paperwork for your files, branch librarian's files, as well as headquarters of your library system.

Now, your Chapter is part of the Friends of Mississippi Libraries, Inc. and can share in its IRS Exemption from federal income tax under section 501 (C) (3) of the Internal Revenue Code. Having that non-profit status will enable donors to the Friends to deduct their contributions to the Friends for tax purposes, if they choose.

Please look over everything, and if you have questions, please email or call me.

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