

Forming a Friends of the Library Chapter in Mississippi

Step 1: Bylaws

The bylaws serve as the framework document for your Chapter and is the roadmap for legal compliance. Bylaws should include the following:

- Name of the organization
- Purpose of the organization
- Membership & meetings
- Governing body and officers
- Fiscal year and financial matters
- Procedure for amending the bylaws
- Statement of rules of order to be followed (Robert's Rules of Order is standard)
- Dissolution statement

Samples of bylaws can be found on our website here: <https://www.mlc.lib.ms.us/ms-libraries/library-development/>

Step 2: EIN Number

- Employer Identification Numbers (EIN) are unique to each organization and are issued for free by the Internal Revenue Service. This number is essential to complete the paperwork with the Secretary of State's Office as well as the Friends of Mississippi Libraries, Inc. If you have a Friends Chapter that has not been active in the past few years or has previously been 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 Sharon Davis at the Mississippi Library Commission at 601-432-4005 or sdavis@mlc.lib.ms.us.
- If your organization does not have an EIN Number, instructions for the process can be found here: <https://www.irs.gov/charities-non-profits/employer-identification-number>.
- Each Chapter **must** have its own EIN Number. It cannot use the EIN for the branch library, the city or county, the library system, or the Friends of Mississippi Libraries, Inc.
- Be sure to use the branch library's address for all paperwork.

Step 3: Mississippi Secretary of State Charity Registration

Each Chapter must register with the Mississippi Secretary of State Charity Registration. Instructions for registration can be found here:

<https://charities.sos.ms.gov/online/portal/ch/page/instructions/Portal.aspx>

The state 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, here is some suggested wording that may be helpful:

- The Friends of the XXX Public Library has been formed to supplement the programming, collections, and equipment needs of the public 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 select the 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 raised by our organization's membership will be in support of our library's commitment to lifelong learning for all residents.

It is essential to include two things in your documentation sent to the Secretary of State's Office: a copy of your Chapter's bylaws, and the IRS Determination Letter for the Friends of Mississippi Libraries, Inc. For a copy of this letter, contact Sharon Davis at the Mississippi Library Commission at (601) 432-4005 or sdavis@mlc.lib.ms.us.

When your application is approved, the Secretary of State's Office will issue your Chapter a Certificate of Exemption.

Step 4: Become a Member of Friends of Mississippi Libraries, Inc.

Complete the Friends of Mississippi Libraries, Inc. membership form available here: <https://www.mlc.lib.ms.us/ms-libraries/library-development/>

The membership form, a check with your dues, a copy of your by-laws, and a copy of the Certificate of Exemption should be sent to:

Sharon Davis
Development Services Division
Mississippi Library Commission
3881 Eastwood Drive
Jackson, MS 39211

Be sure to make copies of all paperwork for your Chapter, your branch library, and your library system's headquarters.

You will be notified once your membership has been processed. Your Chapter will then be 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.