



CHAPTER/COMM/SIG
Activity Report Form
Due July 20

Chapter/Committee/SIG:

Submitted By:

Date of Meeting: Wed., September 19, 2012 (8am-12noon)
Annual Education Conference & Business Meeting
Red Rock Casino Hotel, Las Vegas, NV

CURRENT OFFICERS *(as of July 20th)*

President:

President-Elect:

Immed. Past President:

Treasurer:

Secretary:

Other:

FROM AUGUST 2011 – CURRENT

Current Number of Members:

Number of Educational Mtgs Held:

Number of Board Mtgs Held:

Brief Summary/Progress to Date:

Summary of Goals/Future Plans:

Identify Group Concerns *(if any)*:

Budget/Project Request: *(do not include conference calls; list any special projects being considered. If cost estimates known, please list – otherwise describe project and the National Office will assist with estimation/costs.)*



NATIONAL BYLAWS

Latest Revision(s): September 26, 2008

Article I. Name/Purpose

A. Name: The name of this association is Gerontological Advanced Practice Nurses Association, Inc. The Association may also be known as GAPNA.

B. Purpose: The purpose of GAPNA shall be to promote high standards of health care for older adults through advanced gerontological nursing practice, education, and research.

Article II. Membership

A. Regular Membership: Any advanced practice nurse in gerontological practice is eligible to become a regular member of GAPNA with full voting rights.

B. Associate Membership: Any person who is interested in the activities of GAPNA may be an associate member without voting rights.

C. Sustaining Membership: Any person, group, company or corporation interested in supporting the activities of GAPNA may be a sustaining member without voting rights.

D. Retired Membership: Any person who was a nurse in advanced gerontological nursing practice and is currently retired may be a retired member with full voting rights.

E. Student Membership: Any person who is a student in advanced nursing practice may be a student member without voting privileges.

F. Honorary Membership: May be awarded to persons as determined by the Board of Directors with such privileges and responsibilities as set forth by the Board of Directors; honorary members shall have no voting privileges.

G. Duration of Membership: Membership in GAPNA is renewed annually. Membership is non-transferable.

Article III. Dues

The Board of Directors shall determine annual dues required for membership in GAPNA.

Article IV. Meetings

There shall be an annual meeting of the general membership of GAPNA to conduct business.

Article V. Officers

A. Elected Officers: The officers of GAPNA shall be a President, an Immediate Past President, a President-Elect, a Secretary, a Treasurer, and 2 Directors-at-Large. The officers shall compose the Board of Directors.

B. Terms: The Term of Office shall commence at the close of the conference in the year the officer is elected. The term of the President shall be one (1) year. The President-Elect shall be elected annually, serve a term of one (1) year, shall become the President the following year, and shall serve a term of one (1) year as the Immediate Past President following the Presidential term. All other officers shall serve a term of two (2) years with the Secretary and one Director-at-Large being elected in even years and the Treasurer and one Director-at-Large being elected in odd years. Officers may be re-elected for one (1) consecutive term. At least two (2) years must elapse before a member may then be eligible for re-nomination to the same office.

C. Vacancies: In the event that a vacancy occurs in the office of President, the President-Elect shall assume the office of President and shall serve the remainder of the vacated term and the elected term. The President-Elect position shall remain vacant until the next election. In the event that a vacancy occurs in the office of Immediate Past President the position shall remain vacant until the current President completes the term of office. A vacancy in the offices of Secretary, Treasurer, or Director-at-Large shall be filled by appointment by the Board of Directors, and each officer so elected shall hold office until the installation of the officer's successor.

D. Duties of Officers:

1. President: The President shall be the chief elected officer of GAPNA and shall 1) preside at the meetings of the Board of Directors and at the annual membership meeting; 2) serve as an ex-officio member of all committees except the Nominating Committee; 3) serve as official spokesperson for GAPNA, and 4) perform other duties as prescribed by the Board of Directors.
2. President-Elect: The President-Elect shall assume the duties of the President at the end of one year when the President completes the term of office, in the absence of the President, or in the event of a vacancy in the office of President. The President-Elect shall perform such duties as prescribed by the Board of Directors.
3. Immediate Past-President: The immediate Past-President shall serve in an active advisory capacity for one year and shall perform duties as prescribed by the Board of Directors.
4. Secretary: The Secretary shall record proceedings of all official meetings of GAPNA and shall review minutes of the Board of Directors.
5. Treasurer: The Treasurer shall oversee the finances of the Association and shall perform other duties as prescribed by the Board of Directors.
6. Directors-at-Large: The Directors-at-Large shall perform duties as prescribed by the Board of Directors.

Article VI. Authority

The Board of Directors shall conduct the business of the Association on behalf of the membership.

Article VII. Removal

Any Officer or Director may be removed for cause by a 2/3 vote of the Board of Directors.

Article VIII. Nominations and Elections

A. Nominating Committee: The Nominating Committee shall be composed of 3 elected members.

1. Term of Office: The elected Nominating Committee member receiving the most votes will serve a two year term, serving as the Chair of the Committee during the second year. The other elected Nominating Committee members shall serve a one year term. Nominating Committee members may be re-elected for one (1) consecutive term. At least two (2) years must elapse before a member may then be eligible for re-nomination to the same position.
2. Function: The Nominating Committee shall prepare the slate of eligible candidates for the Board of Directors and the Nominating Committee
3. Vacancy: the Board of Directors shall fill a vacancy on the Nominating Committee.

B. Elections

1. Eligibility: Regular members shall be eligible to be nominated to the Board of Directors.
 - i. A current member of the Board of Directors or Nominating Committee may seek candidacy for another elected office provided that the existing term will expire prior to assuming the duties of the next office.
 - ii. Managers of the GAPNA Provider and Approver Units may seek candidacy for an elected office provided that the existing term of their appointment will expire prior to assuming the duties of the next office.
2. Preparation of Ballot: The Nominating Committee shall prepare a ballot that shall be reviewed by the Board of Directors prior to the election.

3. Elections: Elections shall be conducted annually. A plurality vote for any office shall constitute election. In case of a tie, the chair of the Nominating Committee shall determine the election by lot.
4. Special Election: A special election shall be called in the event of a vacancy of the president elect.
5. Destruction of Ballots: All ballots shall be destroyed following the election.

Article IX. Committees and Task Forces

A. Standing Committees: GAPNA shall have the following standing committees - Health Affairs, Education, Practice, Research and Member Services.

B. Additional Committees/Task Forces: The GAPNA Board of Directors shall appoint additional committees and task forces as needed to complete the work of the Association

Article X. Provider and Approver Units

The GAPNA Continuing Education (CE) Provider and Approver Units are separate units of the GAPNA and operate according to ANCC guidelines. The Provider and Approver Managers are appointed by the Board of Directors.

Article XI. Chapters

A. Local Chapters of GAPNA may be organized and maintained upon approval by the Board of Directors.

B. Local chapters shall operate in accordance with guidelines established by the Board of Directors and the bylaws of GAPNA.

C. Membership in GAPNA shall be required of all regular GAPNA chapter members.

Article XII. Indemnification

Every Officer, Director, and such others as specified by the Board of Directors, shall be indemnified by GAPNA against all expenses and liabilities including counsel fees, reasonably incurred or imposed upon them in connection with any proceeding to which they may be made a party, or in which they may become involved, by reason of having been a Director or Officer of GAPNA, or any settlement thereof, whether the person is a Director or Officer at the time such expenses are incurred, except in such cases wherein the Director or Officer is adjudged guilty of willful misfeasance or malfeasance in the performance of duties. The foregoing right of indemnification shall be in addition to and not exclusive of all other rights to which the indemnified may be entitled.

Article XIII. Amendments

Notice of sixty (60) days must be given to the active eligible members prior to any vote to amend these bylaws. These bylaws may be amended, repealed, or altered, in whole or in part by a two-thirds (2/3) majority vote of voting members present at the annual meeting. The bylaws may only be amended at the annual meeting.

Article XIV. Official Publications

GAPNA shall have an official publication of the Association.

Article XV Parliamentary Authority

Robert's Rules of Order, newly revised, shall govern the conduct of business of GAPNA in all cases in which they are applicable and not in conflict with the bylaws or policies of the Association.

Adopted this 18th day of September 1992, Signed by Norma Small, President, 1991-1992

Revision: September 2001, Edited by: Executive Board 2001

Revision: September 2005, Signed by: Barbara Phillips, President 2004-2005

Revision: September 14, 2007, Approved by Members, September 14, 2007

Editorial Update to Article XI, section C: Approved by the Board January 26, 2008 (added regular NCGNP)

Revision: September 26, 2008, Approved by Members, September 26, 2008

CHAPTER BYLAWS
“ANYTOWN” GERONTOLOGICAL ADVANCED PRACTICE NURSES
(Sample)

I. NAME/PURPOSE

- A. The name of the association is the Anytown Gerontological Advanced Practice Nurses Association.
- B. The association shall be referred to as GAPNA.
- C. The purpose of GAPNA is to promote high standards of health care for older adults through advanced gerontological nursing practice, education and networking.

II. MEMBERSHIP

- A. There shall be four levels of GAPNA membership:
 - 1. Regular
 - 2. Associate
 - 3. Student
 - 4. Retired
- B. An active GAPNA member must be an Advanced Practice Nurse. Active members have full voting privileges.
- C. Associate members are not Advanced Practice Nurses but work in the field with the elderly population; associate members do not have voting privileges.
- D. Students must be enrolled in an accredited advanced practice program; students do not have voting privileges.
- E. All local GAPNA members are required to be members of GAPNA, and are responsible for maintaining their own membership.

III. DUES

- A. Local dues are included in the GAPNA national membership rate.
- B. GAPNA membership is renewed yearly on the anniversary date.

IV. MEETINGS

- A. Meetings will be held quarterly.
- B. The second quarterly meeting of the calendar will be designated as the annual meeting.
- C. Special meetings may be called by the President, Executive Board, or at the request of 30% of the active members.
- D. The active member attendees of GAPNA present at meetings shall constitute a quorum.

V. OFFICERS

- A. The elective officers of GAPNA shall be: President, President-Elect, Secretary, and Treasurer. These officers constitute the Executive Board. Other officers and offices may be established and appointed by the active members of GAPNA at the Annual Meeting. Only active members are eligible to hold office.
- B. Election of officers shall take place at the annual meeting by way of a ballot mailed to the active member thirty (30) days prior to the annual meeting. The President-Elect shall be elected annually, the Treasurer shall be elected in the odd numbered years, and the secretary shall be elected in the even numbered years.
- C. All officers shall take office immediately upon their election and shall serve terms as follows: The President-Elect shall be elected annually, serve a term of one (1) year and shall become the President the following year. The Treasurer and Secretary shall serve a term of two (2) years. The immediate Past-President shall serve for one (1) year. Officers are eligible for re-election for not more than one additional term. Vacancies in any office may be filled by appointment of the Executive Board for the balance of the term. Any officer unable to fulfill the elected term is required to notify the Executive Board in writing.
- D. Responsibilities of the individual officers:

1. *President:* The President shall be the chief officer of GAPNA and shall be present at all meetings of the association and the Executive Board. The President shall be an ex-officio member of all committees except the Nominating Committee. The President shall perform all duties necessary to support GAPNA.
2. *President-Elect:* The President-Elect performs delegated duties, is an ex-officio member of all committees, and provides liaison for the Executive Board as assigned. The President-Elect shall perform all duties for the President during the absence of the President.
3. *Immediate Past-President:* The Immediate Past-President shall serve in an active advisory capacity for one year and shall perform duties as requested by the President or the Executive Board.
4. *Secretary:* The Secretary will give notice, attend, document, and maintain all minutes of GAPNA meetings. In addition, the Secretary will maintain and disperse all business, records, and correspondence of GAPNA. At the expiration of the term of office, the Secretary shall deliver to the successor all books and other records of GAPNA.
5. *Treasurer:* The Treasurer shall keep an account of all monies received and expended for the use of GAPNA and shall make disbursements authorized by the Executive Board. The Treasurer shall deposit all monies received in the bank approved by the Executive Board; funds may only be drawn on the signature of the Treasurer or designate Executive Officer. The Treasurer shall make a report at each meeting. The books, funds, and vouchers in the Treasurer's hands are subject to verification and inspection by the elective officers of GAPNA at all times. At the expiration of the term of office, the Treasurer shall deliver to the successor all books, monies and other property of GAPNA.

VI. COMMITTEES

A. Executive Board

1. The Executive Board shall provide leadership for the affairs of GAPNA.
2. The Executive Board shall execute the policies and the decisions of the active membership.
3. The Executive Board shall actively pursue GAPNA's objectives.
4. The Executive Board shall have discretion in the disbursement of funds.
5. The Executive Board may appoint subcommittees or agents to work on specific projects.
6. The Executive Board shall meet on the call of any members of the Executive Board or at the request of the majority of the active GAPNA members.
7. The Executive Board shall report to the GAPNA membership on its activities.

B. Membership Committee

1. The Membership Committee shall promote the professional recognition of the "Anytown" Gerontological Advanced Practice Nurses.
2. The Membership Committee shall develop a forum for networking among Gerontological Advanced Practice Nurses and other organizations.

C. Education Committee

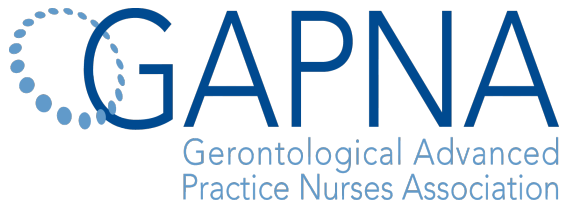
1. The Education Committee shall provide information on educational opportunities.
2. The Education Committee shall disseminate information on issues pertinent to gerontological nursing.

D. Nominating Committee

1. The Nominating Committee solicits and organizes nominations and assures that all candidates are aware of the responsibilities and commitment of the office for which they are nominated.
2. The Nominating Committee is responsible for implementing the voting process prior to the annual meeting.
3. The Nominating Committee is elected yearly; election of this committee is included in the mailed ballot. The Nominating committee shall consist of up to 3 members; the chair will be the individual with the most votes.

VII. AMENDMENTS

- A. These bylaws may be amended at any Chapter Meeting by a 2/3 majority of the total active membership.



CHAPTER AFFILIATION AGREEMENT

This agreement is made and entered into by and between the Gerontological Advanced Practice Nurses Association, hereinafter referred to as "GAPNA," and the Chapter, hereinafter referred to as "Chapter," for the purpose of establishing a formal affiliation between GAPNA, as the National Organization, and Chapter.

WHEREAS, we attest that Chapter is in good standing with GAPNA; and,

WHEREAS, Chapter has agreed to abide by GAPNA's Constitution and Bylaws, and all of the rules and regulations promulgated by GAPNA per the terms of its Chapter Formation Handbook; and,

WHEREAS, Chapter agrees to comply with GAPNA's Policies & Procedures and has adopted GAPNA's Recommended Chapter Bylaws; and,

WHEREAS, Chapter agrees to promote and advance the mission of GAPNA within the Chapter's community; and,

WHEREAS, Chapter desires to be formally affiliated with GAPNA as a Chapter that is subordinate to the National organization; and,

WHEREAS, Chapter has obtained or will obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS) per instructions provided by GAPNA on the website and in the Chapter Formation Handbook and will provide verification of its EIN number to GAPNA; and,

WHEREAS, Chapter agrees to adopt the same accounting period as GAPNA which is the 12-month period of January 1 through December 31, and agrees to provide GAPNA with its financial reports; and,

WHEREAS, GAPNA is organized as a tax exempt 501(c)6 nonprofit educational organization; and,

WHEREAS, Chapter desires to be a part of GAPNA's Group Exemption for its subordinate Chapters for the purpose of securing Federal Tax Exempt Status for Chapter and agrees to operate in a manner that protects and does not jeopardize the interests and tax status of both the Chapter and GAPNA; now,

THEREFORE, be it resolved, the Chapter formally petitions GAPNA to grant an Affiliation with Chapter with all appropriate responsibilities and privileges to the Chapter.

IN WITNESS WHEREOF, the parties have caused this Affiliation Agreement to be executed by their duly authorized officers, effective as of the day and year first written below.

CONTINUED...

GAPNA National Office
East Holly Avenue, Box 56, Pitman, NJ 08071
Toll Free Phone: 866-355-1392 Fax: 856-589-7463
Email: GAPNA@ajj.com Website: www.GAPNA.org

GAPNA CHAPTER AFFILIATION AGREEMENT – Page 2

Chapter Name:

Agreement Accepted on behalf of Chapter by:

Name: _____ Title/Position: _____
Email: _____ Telephone: _____

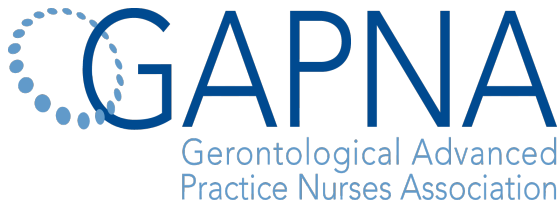
Signature: _____ Date: _____

Accepted on behalf of the Gerontological Advanced Practice Nurses Association (GAPNA):

Michael V. Brennan, Executive Director
GAPNA National Office, 200 East Holly Avenue, Box 56, Pitman, NJ 08071
866-355-1392 / GAPNA@AJJ.com

Signature: _____ Date: _____

Please complete, sign and date this agreement. Return the original document to Sherry Dzurko at the GAPNA National Office. You can email it to GAPNA@AJJ.com, fax it to 856-589-7463, or mail it to the address listed below, attention Sherry Dzurko. Please call with any questions.



Chapter Elections; New Officers

Chapter Name:

Address (*Chapter dues checks*) mailed to:

Elections Take Place (month)

New Officers Take Office (month)

OFFICE TERMS

President	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
President-Elect	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
Immed. Past President	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
Treasurer	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
Secretary	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
<i>Vice President</i>	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
<i>Director-at-Large</i>	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs
<i>Director-at-Large</i>	Term	<input type="checkbox"/> 1 yr	<input type="checkbox"/> 2 yrs

If 2 year terms:

<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years
<input type="checkbox"/> Odd Years	<input type="checkbox"/> Even Years

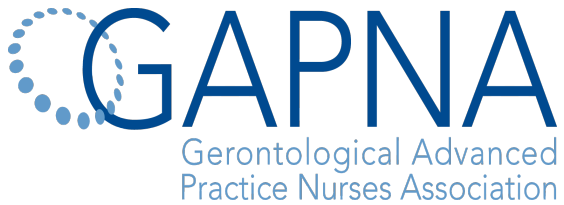
CHAPTER OFFICERS

President:	Term Dates	(<input type="checkbox"/> 2 nd Term)
President-Elect:	Term Dates	(<input type="checkbox"/> 2 nd Term)
Immed. Past President:	Term Dates	(<input type="checkbox"/> 2 nd Term)
Treasurer:	Term Dates	(<input type="checkbox"/> 2 nd Term)
Secretary:	Term Dates	(<input type="checkbox"/> 2 nd Term)
<i>Vice President:</i>	Term Dates	(<input type="checkbox"/> 2 nd Term)
<i>Director-at-Large:</i>	Term Dates	(<input type="checkbox"/> 2 nd Term)
<i>Director-at-Large:</i>	Term Dates	(<input type="checkbox"/> 2 nd Term)

**2nd Term refers to being re-elected to the office, not the 2nd year of their term in that office position.*

***Not every Chapter has a Vice President or Director-at-Large; if your Chapter does not, please leave blank.*

****If your Treasurer/Secretary is the same person, please note their name/term in both locations.*



NAME of COMM/SIG

AGENDA

DATE @ TIME pm EST
866-346-2224, pin **xxxxxxx#**

- I. **Call to Order**
- II. **Approval of DATE Minutes**
- III. **New Business**
 - a. **Topic:** notes...
 - b. **Topic:** notes...
 - c. **Topic:** notes...
- IV. **Old Business**
 - a. **Topic:** notes...
 - b. **Topic:** notes...
 - c. **Topic:** notes...
- V. **Adjournment/Next Meeting**

Federal Tax ID (EIN) Application ...Other Non-profit Organization

This form can be found online at:

https://www.simplefilings.gov-id.com/taxid/taxid_app.php

Type of Business Entity

Organization

Organization Does Business As

-Profit
, Educational

Responsible Individual Information

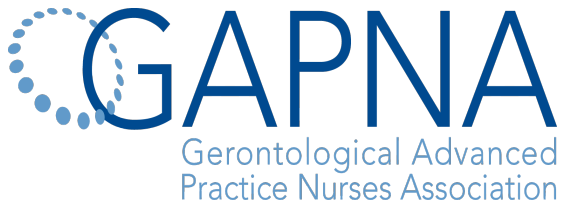
Name (optional)

City Number

Organization Address No PO boxes

Do you want your documents sent to a different address?

Yes



NAME of COMM/SIG
MINUTES

DATE @ TIME pm EST
866-346-2224, pin **xxxxxxx#**

In Attendance:

- NAME Chair
 NAME Vice Chair

NAME (Liaison)

Members...

VI. Call to Order – **LEADER**, called the meeting to order at **TIME** EST and welcomed everyone.

VII. Approval of DATE Minutes – A Motion was made by **XYZ** to approve the **DATE** Minutes as submitted; seconded by **XYZ**. A were in favor; the Minutes were approved.

VIII. New Business

- a. **Topic**: notes...
- b. **Topic**: notes...
- c. **Topic**: notes...

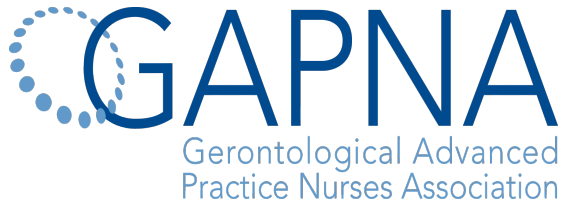
IX. Old Business

- a. **Topic**: notes...
- b. **Topic**: notes...
- c. **Topic**: notes...

X. Adjournment/Next Meeting – The next meeting will take place on **DATE** at **TIME** EST. National will send a notice via Meeting Wizard. With no further items to discuss, **LEADER** adjourned the meeting at **TIME**pm EST.

ACTION ITEMS:

PERSONS INITIALS – Action/follow up item



Tax Filing *Steps for Revoked Chapters for Reinstatement*

Over 300,000 non-profit organizations had their tax-exempt status automatically revoked. Due to the high volume of organizations trying to get their tax status reinstated, the system has been overloaded and is moving very slowly.

Each Chapter can apply to have their tax status reinstated by following the following steps. The National Office is still waiting for approval of our GROUP UMBRELLA FILING. As of December 22, 2011 it has not yet been assigned to a reviewer. Once we are approved, we (the National Office) will be able to submit the yearly tax information for all Chapters. Chapters will need to submit minimal paperwork to us and we, in turn, will submit it on your behalf in one group filing.

Chapters can be reinstated for a fee of \$100 by reapplying under the “transitional relief status.” All forms can be downloaded from the IRS website at www.irs.gov then click “Forms & Publications” on left side, then click “Forms & Instruction Number PDF” which is the second bullet in the center of the screen. Form 1024 can be found on **page 7** (or click the link below); Form 8718 can be found on **page 32** (or click the link below). The steps for reinstatement are as follows:

1.) **1024 Form:** Application for Recognition of Exemption Under Section 501(a) ([Click This Link](#)) This is a 19 page document. Chapters will need to fill out pages 1-5 and section “C” on page 9. All other pages can be discarded and are not necessary. *Note: on the top of the front page of the 1024 Form you MUST write: NOTIFICATION 2011-43.*

2.) **8718 Form:** User Fee for Exempt Organization Determination Letter Request ([Click This Link](#)) Do not pay the amount listed, just fill out the form. Section 3 refers to the “amount of money the chapter generated.” If under \$10,000 per year, fill out section 3A and cross out the \$400 fee. If over \$10,000 per year fill out section 3B and cross out the \$850 fee. Chapters do not have to pay this amount based on “NOTIFICATION 2011-43”. *Note: on the top of the front page of the 8718 Form write: NOTIFICATION 2011-43.*

3.) **Cover Letter:** The Treasurer for each Chapter will need to write a cover letter. It must be signed by both themselves (as Treasurer), and the President. Include: Chapter name, officers names/positions, EIN #, and the following statement:

(NAME OF ORGANIZATION) was not required to file annual information returns for taxable years beginning before 2007; was eligible in 2007, 2008 and 2009 to file a Form 990-N e-Postcard; and had annual gross receipts of normally not more than \$25,000 in each of its taxable years beginning in 2007, 2008 and 2009.

4.) All of the above information needs to be sent to the IRS - Kentucky address (need to get) *****IMPORTANT***** On the envelope, write “NOTIFICATION 2011-43.”

DEADLINE:
All Chapters will need to complete this process by **December 31, 2012.**

Policy #: 5.5
Original: June 2012
Revised: NA
Reviewed: June 2012

5.5 CHAPTER FISCAL MANAGEMENT

A. POLICY

All chapters will adhere to all elements of fiscal management policy as part of requirements to remain in good standing with National organization and maintain compliance with IRS regulations.

B. OPERATIONAL GUIDELINES

- All chapters will develop and follow written policy guiding chapter financial management that explicitly delineates financial control measures that will be subject to review and approval by National Treasurer.
- Each Chapter President will submit a financial report annually to accompany the annual chapter report that contains an accounting of funds received and spent on the Chapter's behalf during the previous fiscal year. This report may be any format, but must be accompanied by a bank account statement generated within 30 days of the report's submission to GAPNA National Office.
- Per IRS guidelines, chapter funds may only be used to support the mission of the organization. The activities listed below are prohibited by IRS guidelines and are grounds for immediate termination of chapter's charter and removal of officers.
 - **Private Benefit/Inurement**
A nonprofit differs from a for-profit organization in that it does not benefit the private interests of any individual or organization. A nonprofit organization must serve the public good. Profits are not paid to individuals but channeled back into the organization's activities. Inurement goes a bit further in that it prohibits the nonprofit from allowing any of its income to be paid to or property sold (below fair market price) to insiders such as officers, directors, or employees. No memberships to GAPNA may be purchased or subsidized with chapter funds.
 - **Lobbying**
An organization lobbies when it attempts to influence legislation.
 - **Political campaign activity**
501(c)(3) organizations cannot endorse or oppose any candidate for public office. This includes contributions to a political campaign and even public statements for or against a candidate. A 501(c)(3) may invite a political candidate to speak at an event IF no fundraising occurs, IF an equal opportunity to speak is extended to other candidates seeking the same office, and IF the organization does not indicate its support for or opposition to any candidate.
 - **Activities that generate too much unrelated business income (UBI)**
UBI means that your organization may not receive income from a **regularly-carried-on trade** or business that is **not related to the mission**. If funds are generated from a business activity but it is not regular, taxes may be required on that income, but it won't jeopardize tax-exempt status. An example would be selling merchandise once a year at a fair. If your organization earns more than \$1000 during the year, it must file IRS form 990-T, Exempt Organization Business Income Tax Return.

CHAPTER FISCAL MANAGEMENT – Continued

- Examples of acceptable usage of chapter funds include, but are not limited to:
 - Scholarships which must be used to support educational or research opportunities that benefit the chapter. There must be a pre-determined, advertised and explicit application process.
 - Support chapter meetings through payment of rental space, refreshments, honoraria for speaker, etc.
 - Chapter development activities, such as a conference
 - Charitable donations, approved through a process consistent with chapter policy
- The IRS does not currently have a limit on the amount of funds in a chapter treasury, but does require filing for chapters that are not included under the National GAPNA umbrella (IRS Form 990), or take in excess of \$1000 revenue during any fiscal year (IRS Form 990-T).
- Chapter officers are advised to reinvest funds in Chapter activities to support the growth of the Chapter. Any questions regarding revenues, expenditures or IRS filings may be directed to the National Office or GAPNA Treasurer.

SEE: Annual Chapter Financial Report Form – Part XI



ANNUAL CHAPTER FINANCIAL REPORT FORM

Chapter Name: _____

Submitted by: _____

Dates covered in this report: _____

President: _____ President-Elect: _____

Immed. Past President: _____ Treasurer: _____

Secretary: _____ Other: _____

Revenues/Income

Date	Amount	Source	Comment

Expenditures

Date	Amount	Paid to whom	Description of expense

Date Submitted: _____

Current Balance in Treasury: _____
(to be accompanied by a bank statement dated within 30 days of this report)

Signature/Title of Chapter Official submitting report: _____