

Sea Grant

Tourism
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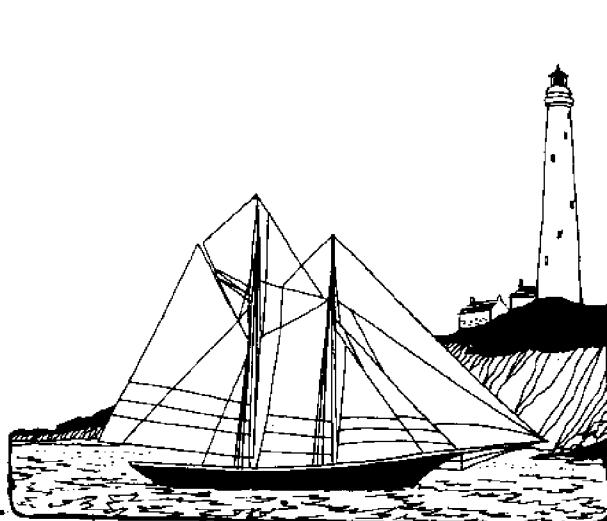
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FORMING A RECREATION OR TOURISM ASSOCIATION IN NEW YORK STATE

by

Diane M. Kuehn
New York Sea Grant
Extension Specialist



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INTRODUCTION

Associations, organized groups of people having similar interests and goals, are important to the tourism and recreation industry because they are often able to accomplish objectives that government agencies or individuals cannot. Associations specific to the recreation and tourism industry include Bed and Breakfast owners' associations, charter boat owners' organizations, and Park Friends groups (i.e., associations which assist in the development of facilities or activities in local parks). Many tourism or recreation associations in New York are not-for-profit (sometimes referred to as non-profit) corporations, while others have formed without becoming tax-exempt or incorporated. This paper is designed to guide groups interested in forming not-for-profit associations through the formation process, from developing bylaws to filing for tax-exemption and incorporation. However, it should not be used to replace the advice of a competent attorney. Information on where to contact specific agencies is given at the end.

NOT-FOR-PROFIT VS. FOR-PROFIT ASSOCIATIONS AND CORPORATIONS

Not-for-profit associations, as opposed to for-profit ones, accomplish their objectives without having any monetary profit go to individual members (except for certain contracted services). They are usually composed of volunteers, and all income raised from fundraising, contributions, and grants is applied towards organizational goals. Most not-for-profit associations are able to obtain both state and federal tax-exempt status.

Incorporation generates more differences between not-for-profit and for-profit organizations. Although for-profit corporations can issue stock and can often raise money more easily, not-for-profit corporations can obtain local, state, and federal government grants and receive postal

benefits (i.e., bulk mailing). Because they are not obliged to make a profit for their members, they have more flexibility in their management objectives and practices. Not-for-profit corporations often accomplish goals that their for-profit counterparts can't, especially with regard to community concerns (Diamond and Williams, 1987).

BENEFITS AND COSTS OF ASSOCIATIONS

Each association has different benefits and costs for its members, community, and other groups (e.g., tourists). *Formation meetings* are used by group members to decide if the benefits of forming exceed the costs, and if the association should form (Figure 1). Some associations fall apart because of not analyzing what their costs and benefits are.

Benefits may include:

1. Providing a needed community service that government is not able to support directly.
2. Providing a mechanism through which member businesses can accomplish similar goals (e.g., marketing).
3. Providing a unified voice for community residents or businesses.
4. Dispersing association-related information quickly.

Costs may include:

1. Members' difficulty in committing time to association projects.
2. Business owners' unwillingness to share "secrets of success" with others (i.e., in trade and business associations).

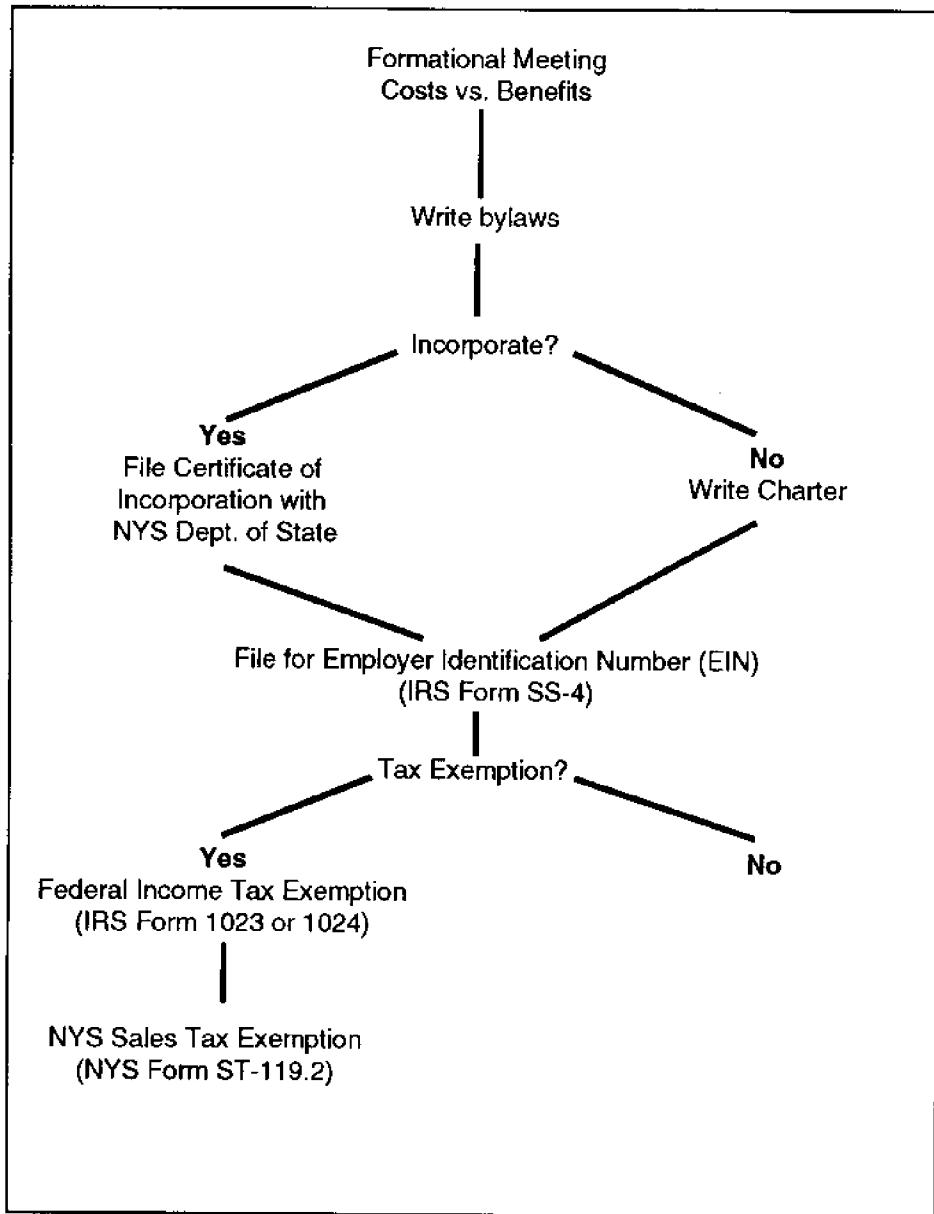


Figure 1. Flow chart showing the process of forming a not-for-profit association.

3. Conflicts between association activities and objectives, and personal opinions and goals of members.
4. Financial difficulty of some members to pay dues (if required).
5. Necessity of members to provide communication and travel costs out of their own pockets.

DEVELOPING BYLAWS

Bylaws are the detailed set of internal laws governing the activities and procedures of an association. They are

used in conjunction with an association's charter (i.e., Constitution or Articles of Association) or Certificate of Incorporation (to be discussed later). An association will not run smoothly if the bylaws do not represent the thoughts, motivations, and goals of members, or if they conflict with its charter or Certificate of Incorporation (the Certificate takes precedence over the bylaws if such a conflict does occur; Oleck, 1974). Bylaws should be carefully drafted, preferably with the assistance of a competent attorney, during the association formation process, with association objectives in mind during the entire process. A summary of bylaws for tourism or recreation associations is given in Table 1.

Table 1. Summary of bylaws (adapted from "Association bylaws," United States Chamber of Commerce, 1988).

AN OUTLINE OF ASSOCIATION BYLAWS

The following summary of bylaws is not meant to be exclusive; your association should write its bylaws to serve its needs and to accomplish its purposes. Copying another organization's bylaws is not recommended since they most likely would not be suitable for your association. Note: Quotes denote actual statements that you may wish to include in your bylaws.

ARTICLE I. IDENTIFICATION OF ASSOCIATION

Section 1. Name; Geographic region association covers.

Section 2. Location of principal office of association.

ARTICLE II. PURPOSE OF ASSOCIATION

Section 1. Purposes (see "Developing a Purpose," below).

Section 2. "This not-for-profit association has been established exclusively for charitable purposes within the meaning of Internal Revenue Code (IRC) Section 501(c)(3); No part of the association's net earnings shall accrue to the benefit of any private individual or member, except for reasonable compensation for services rendered; Any income generated by this association shall be used exclusively towards furthering the purposes of this association; In the case of the dissolution of this association, all assets will be distributed to _____, a local IRC Section 501(c)(3) tax-exempt cause; No substantial part of the activities of this association shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the association shall not participate or intervene in any political campaign for or against any candidate for public office."

ARTICLE III. MEMBERSHIP

Section 1. Description of typical members (e.g., business owners); Other types of memberships (e.g., Associate, Honorary).

Section 2. Categories of members, if applicable (e.g., in a small lodging/motel owner's association, categories might include: bed and breakfast inns, lodges, and motels).

Section 3. Procedures for withdrawing or resigning from membership.

Section 4. Reasons for suspension/termination of a membership (e.g., violation of bylaws); Methods for suspension/termination (e.g., two-thirds vote of membership).

Section 5. "When membership is terminated, all membership rights cease."

Section 6. Procedures for reinstating previously terminated members.

Section 7. Voting by members; Number of votes allowed by one membership if two or more individuals are represented by it.

Section 8. Procedures for using proxy votes; Circumstances in which they are permitted.

Section 9. Voting by mail; Circumstances in which it is permitted.

ARTICLE IV. DUES

Section 1. "Annual dues for association members shall be determined by _____" (e.g., the Board of Directors).

Section 2. Time frame for paying dues; Consequences if dues are not paid within this time frame.

Table 1, — continued.

ARTICLE V. BOARD OF DIRECTORS

Section 1. Responsibilities of the Board of Directors (e.g., disbursing funds, executing purposes of association).

Section 2. "The Board of Directors shall be composed of _____" (e.g., Chairperson, President, First and Second Vice Presidents, Treasurer, Secretary, Trustees).

Section 3. Procedures for nominating Board of Directors (e.g., at annual meeting, by members); Procedures for electing board members.

Section 4. "All officers and committee members shall serve without compensation for their services, excluding agents or employees contracted for service by the association."

Section 5. When the Board of Directors meets (e.g., monthly, bimonthly).

Section 6. What constitutes a quorum vote by the board (e.g., majority vote).

ARTICLE VI. OFFICERS

Section 1. "The elected officers of this association shall be _____" (e.g., President, First and Second Vice Presidents, Treasurer, Secretary, Trustees).

Section 2. Terms of office; "No member shall hold more than one office; No member can serve more than two consecutive terms in the same office."

Section 3. Procedures for filling vacancies of officers (e.g., by Board of Directors at monthly meetings).

Section 4. Officers' duties.

Section 5. Procedures for officers to use when resigning; Procedures for removing an officer from his/her office.

ARTICLE VII. MEETINGS

Section 1. Annual meetings; When and for what purpose.

Section 2. Regular meetings; When and for what purpose.

Section 3. Special meetings; Their purpose and how are they called.

Section 4. Mailing of meeting announcements; Amount of notice given and who is responsible for mailing them.

Section 5. Minimum number of members attending meetings needed for a quorum; Actions taken if a quorum of members is not present (e.g., presiding officer adjourns meeting).

ARTICLE VIII. ASSOCIATION COMMITTEES

The following committees may or may not be necessary for your association. The officers/members on each committee and number of committee members necessary for a quorum should be included in each section, although listed only for Section 1.

Section 1. Executive Committee (administers bylaws and charter); Officers/members that compose it; Percentage or number of members necessary for a quorum.

Section 2. Membership Committee (recruits new members).

Section 3. Promotion Committee (*produces and coordinates promotional materials*).

Section 4. Auditing Committee (*audits Treasurer's accounts and reports results to association members*).

Section 5. Other Committees (e.g., Standards, Education).

ARTICLE IX. PARLIAMENTARY AUTHORITY

"The governing rules of this association not previously mentioned in the bylaws or later adopted by this association are contained in *Robert's Rules of Order, Newly Revised*."

ARTICLE X. AMENDMENT OF BYLAWS

Percent of members required to approve an amendment (*if this power is being delegated to the Board of Directors, state so here*); When amendments can be made (i.e., regular or special meetings).

Developing a Purpose for Your Bylaws and Certificate of Incorporation

An association's purposes are its goals and objectives. Purposes, sometimes collectively referred to as a "mission statement," must be clearly stated in your association's bylaws and charter or Certificate of Incorporation. Contradictions between the purposes stated in these documents could prevent your association from receiving incorporation or tax-exempt status.

Before developing its purposes, your group should have a clear idea of what it wants to accomplish (i.e., its mission). Once these goals are identified, members can elect a temporary Board of Directors to begin writing the bylaws (preferably with the assistance of an attorney). Table 2 is an example of the purpose statements for two different tourism and recreation associations. Notice the format of each purpose statement (e.g., to encourage, to provide).

If your not-for-profit association wishes to file for federal tax exemption, the statements shown in Article II, Section 2 of Table 1 should also be included in the purpose of your bylaws and Certificate of Incorporation or charter.

INCORPORATING YOUR ASSOCIATION

Incorporation can give your association many benefits: reduced personal liability for members, permanent existence of the corporation, and the capacity to deal with government agencies and officials as a legal entity. However, incorporation may not be necessary for every association. Small local associations which do not wish to lobby, obtain grants, or buy and maintain property probably do not need to incorporate. If you do wish to incorporate your association in New York State, you need to file a Certificate of Incorporation with the New York State Department of State (see "Filing Your Certificate of Incorporation," page 6).

Table 2. Examples of purpose statements for two different tourism and recreation associations.

A. Small Lodging Owners' Association

The purposes of this association shall be:

1. To encourage the adoption of sound state, regional, county, and local policies regarding the management of small lodging businesses in New York State.
2. To provide a vehicle for cooperation among members.
3. To provide business training for small lodging owners through workshops and seminars.

B. Park Friends Organization

The purposes of this association shall be:

1. To assist _____ County in the development of recreational facilities in _____ County Park.
2. To organize and conduct nature education programming in _____ County Park.
3. To provide an outlet for natural science information to _____ County residents.

The New York State Not-for-Profit Corporation Law

The New York State Not-for-Profit Corporation Law of 1970 governs how not-for-profit organizations file for incorporation. It lists four basic types of not-for-profit corporations:

Type A—One formed for “any lawful nonbusiness purpose or purposes including, but not limited to, any one or more of the following nonpecuniary (i.e., not monetary) purposes: civic, patriotic, political, social, fraternal, athletic, agricultural, horticultural, animal husbandry, and for a professional, commercial, industrial, trade or service association.”

Type B—One formed for “any one or more of the following nonbusiness purposes: charitable, educational, religious, scientific, literary, cultural, or for the prevention of cruelty to children or animals.”

Type C—One formed for “any lawful business purpose to achieve a lawful public or quasi-public objective.”

Type D—One formed by the authorization of any other corporate law in New York State, for any business or nonbusiness purpose specified by this other law, whether or not the purpose is included within Types A, B, or C.

If a corporation's purposes fit both Types A and B, the corporation is Type B. If any of its purposes are included within the Type C description, it is Type C. A Type D corporation is subject to all provisions of a Type B, unless otherwise specified by the law authorizing its formation.

Writing Your Certificate of Incorporation

A generic Certificate of Incorporation form for not-for-profit corporations (Form A191) is available through legal supply companies (a fee is charged for these). The assistance of a qualified attorney in both writing this certificate and filing it is strongly advised since statutes not mentioned in this fact sheet may apply to your association. Table 3 lists the information that should be included in your Certificate of Incorporation (as designated by the Not-for-Profit Corporation Law).

Filing Your Certificate of Incorporation

Your Certificate of Incorporation must be filed with the **New York State Department of State, Division of Corporations and State Records**. To obtain a Fee Schedule (a listing of the fees charged for filing your

certificate and obtaining a copy of your approved Certificate), contact the Department of State.

If your corporation is Type B, C, or D, or a Type A trade or business association, you must first submit a copy of the Certificate to the Attorney General of New York State. Trade and business associations must send their Certificate to the **Attorney General, Antitrust Bureau**. All Type B, C, and D corporation Certificates must be sent to the **Attorney General, Charities Bureau**. The Attorney General will send your association a form letter stating that he/she is not opposed to your association's purposes. If he/she is opposed to your association's purposes, you will have to make the necessary changes before receiving your Certificate of Incorporation. Once your Certificate has the Attorney General's approval, it must be submitted to the Supreme Court clerk of the judicial district that your association's office is located in. He/She will give it to a Supreme Court Justice for approval. In order to identify which of the twelve judicial districts in New York State you are in, contact the **Supreme Court Clerk's Office** in any nearby major city.

WRITING YOUR ASSOCIATION'S CHARTER

It is necessary to have a charter when your association is unincorporated (does not have a Certificate of Incorporation) and wants to file for tax exemption (the bylaws of your association alone are not adequate for this). Association charters commonly take two forms: the Constitution or Articles of Association. Both the Constitution and Articles of Association state what the powers of the association are and show (through a specified number of signatures) that the original group members have agreed to form the association; bylaws do not do this. The Constitution differs from the Articles in that it states the basic internal law of the association, not the general plan of organization. Bylaws are often written into Articles of Association (not Constitutions). Table 4 shows an example of Articles of Association which indicates where bylaw statements would be included if your association wishes to combine its bylaws and Articles of Association.

OBTAINING YOUR EMPLOYER IDENTIFICATION NUMBER

Employer Identification Numbers (also called EINs) must be obtained by all corporations and not-for-profit organizations from the **Internal Revenue Service (IRS)**, whether or not your association has employees. EINs are required on income tax returns and tax exemption applications. **IRS Form SS-4** must be completed and submitted to the IRS to obtain an EIN. To obtain this and other IRS forms, contact the **IRS Distribution Center**.

Table 3. Certificate of Incorporation (as designated by the Not-for-Profit Corporation Law). Note: Quotes denote actual statements that you may wish to include in your certificate.

1. Title: CERTIFICATE OF INCORPORATION OF _____ *(name of corporation)*
UNDER SECTION 402 OF THE NOT-FOR-PROFIT CORPORATION LAW
 2. The name of the corporation. *(This will be the name that all corporation activities are conducted under. Note that "Incorporated," "Corporation," "Company," and "Limited" are used in corporation names).*
 3.
 - a. "The corporation is a corporation as defined in the Not-for-Profit Corporation Law, Section 102(a)(5)."
 - b. The purposes of the corporation and its type (i.e., Type A, B, C, or D).
 - c. For Type C corporations, the public or quasi-public business objective which each purpose will achieve.
 4. The county in New York that the corporation's office will be located in.
 5. For Type A, B, and C corporations, the names and addresses of initial directors. For Type D corporations, these names and addresses may, but do not have to, be included.
 6. The duration of the corporation. *("Perpetual duration" is usually identified here).*
 7. A designation of the Secretary of State as the agent of the corporation who may serve process against it, and the Post Office address where the Secretary of State can mail this process.
 8. If the corporation has a registered agent or attorney, his/her name and address in New York and a statement designating this agent as the agent of the corporation to whom process against the corporation may be served.
 9. Other statements required by special non-profit corporations *(those related to tourism and recreation include historical societies, agricultural and horticultural corporations, boards of trade, and chambers of commerce. Contact the Department of State or your attorney for more information on the documents that are required).*
 - a. For an already existing unincorporated association, an affidavit from those requesting the certificate stating that they constitute a majority of the members of the committee in the association authorized to incorporate it (e.g., Board of Directors).
 - b. The following provisions may be included, as long as they aren't inconsistent with any New York statute:
 - i. Statements concerning regulation of the internal affairs of the corporation, including the types of memberships and the distribution of assets on dissolution of the corporation (i.e., charter and bylaws).
 - ii. Any consent of a government body or officer or other person required for filing the Certificate (for an example, see "Filing Your Certificate of Incorporation").
 10. Signature of the "incorporator[s]" ([a] person[s], 18 years or older, who is [are] filing for incorporation).
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Table 4. Articles of Association (adapted from Lane, 1980).

ARTICLE I. NAME AND PURPOSES

Section 1. We, the undersigned, desiring to form a not-for-profit association for the purpose of _____, do hereby constitute ourselves a voluntary not-for-profit association under the name _____.

Section 2. Our principal purposes are: (*write purposes as stated in bylaws*).

ARTICLE II. OFFICE LOCATION AND DURATION

Section 1. The principal office of this association shall be located in _____ (*city*), in the state of New York.

Section 2. The duration of this association shall be _____ years (*or perpetual*).

Section 3. The death, removal, or resignation of any member of this association shall not result in the dissolution of this association.

ARTICLE III. GENERAL POWERS

Section 1. This association shall have the power to obtain and retain funds for the advancement of the association purposes stated in Article I above.

Section 2. This association shall have the power to do any lawful acts, within reason, that are necessary or desirable to carry out its purposes, and that protect the lawful rights and interests of its members.

ARTICLE IV. DUES

Section 1. The management and government of the activities and procedures of this association shall be vested in a Board of Directors that shall consist of _____ (*number*) members, including the _____ (*list titles of officers*).

Section 2. The President must be a member of the Board of Directors. He/She has the power to enter into contracts on behalf of the association, but only with the approval of the Board of Directors.

Section 3. etc. *List bylaws pertaining to this section here.*

ARTICLES V., VI., VII., ETC....

List other articles from bylaws here.

ARTICLE _____. APPROVAL OF ARTICLES

Section 1. These articles shall become binding and effective when they are duly accepted and signed by _____ (*number*) organizers (*it is recommended that two-thirds of the organizers be required to sign for approval of these Articles*).

Signatures (and dates):

BECOMING EXEMPT FROM FEDERAL INCOME TAX

Your organization's purposes must be one of the following in order to qualify for tax exemption under Internal Revenue Code (IRC) Section 501(c)(3): "charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition (but only if none of its activities involve providing athletic facilities or equipment), or the prevention of cruelty to children or animals" (IRS Publication 557, 1988). These associations need to file **IRS Form 1023, "Application for recognition of exemption under Section 501(c)(3) of the Internal Revenue Code."** IRC Section 501(c)(3) organizations not required to file Form 1023 (because they are automatically exempt) are certain church groups and any organization, other than a private foundation (to be discussed later), normally having annual gross receipts of not more than \$5,000. **IRS Publication 557, "Tax-exempt status for your corporation,"** gives specific tests to help you identify if your organization is automatically exempt, and will answer any questions not answered in this paper.

Organizations related to the recreation and tourism industry that can become exempt under IRC Section 501(c) include: civic leagues and social welfare organizations; labor, agricultural, and horticultural organizations; business leagues, chambers of commerce, real estate boards, and boards of trade; professional football leagues; social and recreation clubs; fraternal beneficiary societies and domestic fraternal societies; employees' associations; and veterans' organizations (a more complete listing of Section 501(c) organizations and the requirements necessary to be considered one are given in IRS Publication 557). These organizations need to file **IRS Form 1024, "Application for recognition of exemption under Section 501(a) or for determination under Section 120."** Farmers' Cooperative associations filing for exemption under IRC Section 521(a) need to submit **IRS Form 1028.**

In most cases, several documents need to be submitted with IRS Form 1023, 1024, or 1028. Depending on the type of organization you are forming, these may include:

1. An organizing document (i.e., Certificate of Incorporation, Constitution, Articles of Association, Trust Indenture, or other "enabling instrument") signed by the appropriate members of your organization, and stating your organization's basic powers, purposes, and activities. Your association's bylaws alone will *not* meet this requirement, since they do not limit the powers of your association. You will not be granted tax exemption without this document.

2. A detailed statement of the purposes and activities of your association. If your organization has not started operating yet, describe when it will start, what stage of operations it is presently in, and proposed activities and purposes.
3. Financial statements of receipts and expenditures, and assets and liabilities. If your organization has been in existence for several years already, this statement should be for the present year and three prior years of your organization's existence (or the years the organization has been in existence, if less). If your organization has been in existence for less than one year or has not yet begun to operate, submit a proposed budget for two accounting periods and a statement of present assets and liabilities. This statement should be detailed enough to show how association activities will be financed. An example of a financial statement for a one-year period is given in New York State Department of Taxation and Finance Publication ST-119.3 (see "New York State Sales Tax Exemptions," below).
4. EIN. If your association has not previously filed for its EIN, submit Form SS-4, "Application for EIN," with Form 1023, 1024, or 1028.
5. **IRS Form 2848, "Power of Attorney and Declaration of Representative"** (if the filing of your application is going to be handled by an attorney or other association representative).
6. Other documents that may also be required for your organization are listed in IRS Publication 557 (1988).

Your completed application for tax exemption needs to be filed with the District Director for the key district that your organization's office is located in (see IRS Publication 557, 1988). Your association should file for tax exemption within 15 months from the end of the month in which it is organized, so that it will be recognized by the IRS as tax-exempt beginning from the day it formed. If it files after this 15-month period, its exempt status will begin on the date the IRS receives the application (IRS Publication 557, 1988). To obtain IRS forms and publications, contact the IRS Distribution Center.

Private Foundations vs. Public Charities

Most 501(c)(3) organizations are considered to be private foundations by the IRS. Publicly-supported organizations are an exception, and, as such, called public charities (IRC Section 509(a)(1)). Other public charities not specifically related to recreation and tourism are listed in IRS Publication 557. Public charities receive certain benefits that private foundations do not. If your

organization wants to be classified as a public charity, complete **Part VI of Form 1023** (IRS Publication 557, 1988).

Lobbying and Keeping Your Tax-exempt Status

Lobbying is "any attempt to influence any legislation through a move to affect the opinions of the general public or any segment thereof and . . . through communication with any member or employee of a legislative body or with any government official or employee who may participate in the formulation of legislation." It does not include making nonpartisan research results available to legislative officials, employees, or committees; providing technical assistance or advice to a government body or committee in response to a written request by them to do so; appearing before or communicating with a legislative body in regard to a possible decision by it which might affect your organization; or communicating with a government official or employee for purposes besides influencing legislation (IRS Publication 557, 1988).

It is important to understand this definition because, according to the Internal Revenue Code, if a "substantial part" of your organization's activities consist of attempting to influence legislation, your organization will be denied tax-exempt status. Campaigning for or against any candidate for a public office, as well as publishing or distributing campaign statements, is not permitted at all. The phrase "substantial part of activities" is vague in stating the extent to which an association can lobby and still maintain its tax-exempt status. However, generally if less than five percent of your organization's budget goes towards lobbying purposes, the IRS will not consider lobbying to be a substantial part of your organization's activities (Webster and Krebs, 1985).

NEW YORK STATE SALES TAX EXEMPTIONS

New York State Form ST-119.2, "Application for an exempt organization certificate," must be submitted to the **New York State Department of Taxation and Finance** for your association to become exempt from sales tax in New York State. Association information that should be submitted with this application includes: organizational documents (i.e., charter, bylaws, financial statements, activities statement); EIN (do not submit the application for an EIN, Form SS-4, to the New York State Department of Taxation and Finance); "ruling or determination letter" from the IRS stating that your association has federal tax-exempt status; and **Form ST-119.4, "Application for an exempt organization**

certificate power of attorney," if a representative or attorney is filing your association's application. Mailing information is given in **Form ST-119.3, "Instructions for completing application for an exempt organization certificate."** To obtain these forms, contact the **New York State Department of Taxation and Finance**.

FILING SUGGESTIONS FOR ALL FORMS

To ensure that you have all necessary information in case you need to inquire about any submitted forms: retain a copy of all forms for your records, and mail all forms by registered mail, return receipt requested (you will receive a receipt from the Post Office stating when your form was received). If certain organizational documents must be submitted with a form, *conformed copies* of these documents are acceptable. A conformed copy is one that agrees in every way with the original document and, like the original, has been signed by all necessary officials. Photocopies of documents are usually acceptable also. *Do not submit original documents* to any agency since they will not be returned to you.

ASSOCIATIONS AND ANTITRUST LAWS

Antitrust laws, by promoting free competition between businesses and industries in the United States, also regulate the activities of associations, especially trade and business ones. Possible violations of these laws that associations should be wary of include: price-fixing (agreements between business owners aimed at setting prices); denying membership to qualified applicants; expelling qualified members for reasons other than not paying dues or breaking bylaws; denying nonmembers "competitive benefits" (e.g., access to trade shows and statistical programs); standardizing products; implementing codes of ethics and recommending practices that eliminate "objectionable" practices; influencing legislation that might suppress competition from another industry (MacArthur, 1984).

OTHER AVAILABLE INFORMATION

Many publications about associations are available from the **United States Chamber of Commerce, Publications Fulfillment Office**. To obtain their *Information Resources Guide* and other publications, contact the Chamber at 1615 H Street, NW, Washington, D.C. 20062 (phone number: [301] 468-5128).

AGENCY INFORMATION

**Attorney General
Antitrust Bureau**
120 Broadway
New York, NY 10271
(212) 341-2270

**Attorney General
Charities Bureau**
In the New York City area, and Westchester, Rockland,
Nassau, and Suffolk Counties:
(212) 341-2400
In upstate New York:
(518) 473-3683

Internal Revenue Service Distribution Center
1-800-829-3676
For other information:
1-800-829-1040

**New York State Department of State
Division of Corporations and State Records**
162 Washington Avenue
Albany, New York 12231
(518) 474-6200

New York State Department of Taxation and Finance
In New York State:
1-800-462-8100
Outside New York State:
(518) 438-1073
For other information:
In New York State:
1-800-CALL-TAX
Outside New York:
(518) 438-8581

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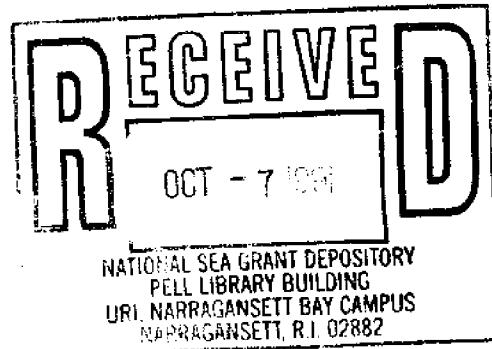
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New York Sea Grant Extension is a state and federal program designed to help people solve coastal problems along New York's Great Lakes, St. Lawrence, Niagara, and Lower Hudson Rivers, the New York City waterfront, Long Island Sound, and the State's Atlantic Ocean coast. It is administered through the State University of New York and Cornell University. Sea Grant funds research projects and conducts educational programs on issues ranging from off-shore mining and erosion control to commercial fisheries, coastal tourism, and aquaculture.

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