



International Association of Fire Chiefs Division Policy Manual

May 2009

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Annual Financial Reports, Divisions

Effective Date: October 2008

Purpose

To provide guidelines for the Annual Financial Report that Divisions create.

Statement of Policy

Division secretary/treasurer must recognize general accounting practices and give annual report to Division members.



FRI Division Policies

Effective Date: October 2008

Purpose

To provide an understanding of IAFC division involvement and responsibilities at FRI.

Statement of Policy

Division Secretaries

Division secretaries provide registration assistance during FRI. In exchange, they receive the following compensation:

- Complimentary suites for 6 nights at the division headquarters hotel
- Complimentary full conference registration for self and partner
- Invitation to attend IAFC Board/Staff event on Tuesday

Division Presidents

- Complimentary housing for 4 nights at division headquarter hotel
- Registration fees on own
- Transportation on own

Division Secretaries Meeting

During FRI, the Division Secretaries convene to discuss issues of interest to all divisions. In addition to IAFC staff, conference housing and registration staff are requested to attend to address any issues that need to be resolved. Selection of division headquarters hotels are also made for the following year.

Additional agenda items, such as the work schedule for FRI registration and dates of the next Leadership Orientation/Division Secretaries meeting are discussed.

Division Luncheons

Each division hosts a luncheon on Thursday (Western and Southwestern combine their luncheon). The expenses for the luncheons are included in each division's budget. The IAFC staff works with the secretaries to ensure a quality meal at a price point that is appropriate for all budgets.

Division support of hospitality suites

Certain divisions provide food and beverages for the IAFC President and 1st Vice President during FRI.



Dues Collection and Disbursement

Effective Date: October 2008

Purpose

To discuss how dues are collected by the IAFC and distributed to either the divisions or the sections.

Statement of Policy

Section 1. Division Dues

The IAFC collects division dues and returns the dues collected to the division each month—at no charge to the division. The division dues are returned to the treasurer following collection with a list of the names of the members who have paid. IAFC follows up with collection problems and help from the division is also welcome.

Section 2. Section Dues

The IAFC collects dues for sections when it collects association dues. The section dues are returned to the section treasurer following collection with a list of the names of the members who have paid. IAFC follows up with collections problems and works in connection with section officers.



Contracts Signing by Divisions

Effective Date: October 2008

Purpose

To illustrate the power of the divisions to enter into agreements and contracts of their own.

Statement of Policy

Divisions are separate from IAFC. They have the right to enter into agreements and contracts of their own.

Section 1. Contractual Obligations

Divisions are responsible for the contracts that they choose to sign.

Section 2. All Divisions shall be incorporated.

- A. The IAFC Executive Director or staff is available to review division contracts before they are signed.



Definition of Division

Effective Date: October 2008

Purpose

To clearly establish the definition of each division and to illustrate their power to organize under their own Constitution and By Laws provided that their Constitution and By Laws are in agreement with the objectives of the IAFC.

Statement of Policy

Section 1. Alignment of Divisions

The IAFC has eight divisions: Canadian, Eastern, Great Lakes, Missouri Valley, New England, Southeastern, Southwestern and Western. IAFC members living in the U.S. or Canada belong to both the IAFC and to a division. Members living outside the U.S. and Canada belong to IAFC and are nondivisional members. Following is an explanation of the boundaries of each division.

- A. Canadian - All Canadian provinces and territories.
- B. Eastern - Delaware, Maryland, New Jersey, New York, Pennsylvania, District of Columbia
- C. Great Lakes - Illinois, Indiana, Michigan, Minnesota, Ohio, Wisconsin
- D. Missouri Valley - Colorado, Iowa, Kansas, Missouri, Nebraska, North Dakota, South Dakota, Wyoming
- E. New England - Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont
- F. Southeastern - Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia, Puerto Rico and the Virgin Islands
- G. Southwestern - Arkansas, Louisiana, New Mexico, Oklahoma, Texas
- H. Western - Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, U.S. Pacific Territories in Guam and American Samoa

Section 2. Division Operation

Divisions may organize under their own constitution and by-laws providing that such constitution and by-laws shall be consistent in effect with the general objectives of the International Association of Fire Chiefs, Inc. as determined by the IAFC Board of Directors. Any such constitution and bylaws, or amendment adopted thereby, shall not

be effective unless or until so determined. . . . The board of directors shall establish such procedures and sanctions as are required to maintain consistency between the IAFC, Inc.'s general objectives and the Division's constitution and by-laws.

Each division has a representative on the IAFC Board of Directors, and each state and province has a state director serving the respective divisions, promoting the principles and policies of the IAFC and the divisions.

Section 3. Division Liability Insurance

Since divisions are separate business entities operating under their own constitution and by-laws, they shall purchase liability insurance for division activities.



Division Directors

Effective Date: October 2008

Purpose

To describe the responsibilities of the Division Director.

Statement of Policy

Section 1. Objectives

The role of the division directors is to act as liaison and represent their division to the association and at all IAFC Board of Director's meetings. While directors represent a Division, they are expected to make decisions based on what is best, overall, for the IAFC.

Section 2. Responsibilities

The division directors shall:

- A. Attend all meetings of the board as called by the IAFC President or the board as a whole.
- B. Advise the division president that he/she present an annual report of the division at the annual IAFC conference.
- C. Be prepared to give an activities report of the division at each IAFC Board of Directors meeting.
- D. Assist the IAFC President and board in conducting the business and policies of the association.
- E. Division directors are to be selected or elected by their respective division to serve on the IAFC board.
- F. Provide the IAFC office a list of new division officers as soon as possible after the election of the division.
- G. Elect from the division and section directors one of their members to serve as the director-at-large for the coming year. This vote is usually held at the annual conference.

H. If a division director cannot attend an IAFC Board of Directors meeting, the board of directors will consider a proxy if requested by the division president in writing.

I. Duty of Diligence (care): This is the business judgment rule; the care and skill that one is expected to meet. Board members are not liable if a decision they have made is wrong. They must take the best available information that exists and make an informed decision. It could be that in the end, the decision wasn't the best – but it was the best choice at the time the decision was made.

J. Duty of Loyalty: Act in good faith. Undivided allegiance to the IAFC is expected; no personal gain. When participating in a board meeting/telecon, board members are deciding what is best for the IAFC.

K. Duty of Obedience: Comply with law and governing documents; including ethics.



Division Officers

Effective Date: October 2008

Purpose

To describe the different responsibilities of each Division Officer.

Statement of Policy

Refer to the adopted Constitution and By Laws established by the Division Board of Directors. Also refer to each Division's best practices and succession plan.



Division Relations with the IAFC

Effective Date: October 2008

Purpose

To describe the relationship between the IAFC and the Divisions.

Statement of Policy

The divisions and the IAFC are indispensable to each other. IAFC sets policy and direction through the input of the divisions and has the resources to conduct research and coordinate activities internationally. The divisions are on the scene locally, able to take programs and plans and put them in place across the U.S. and Canada. Truly, the IAFC is only as strong as its component groups.

- A. The IAFC works hard to assist the divisions in becoming as effective as possible. IAFC has a field services staff, responsible for promoting membership, delivering member services and assisting divisions. Staff members in the field services division are available for consultation and are happy to help make all leaders and divisions as effective as possible. Chapter two outlines services available to divisions through the field services staff.
- B. Communication is a two-way street. In order for the IAFC to respond to the needs of the divisions, the divisions must make the IAFC aware of their needs.
- C. IAFC wants to communicate division activities to all members. The following is a sample division news order form to send to IAFC. Please send black and white photographs, too, if available.



Division Secretary/Treasurer Position

Effective Date: October 2008

Purpose

To describe the responsibilities of the Division Secretary/Treasurer.

Statement of Policy

The responsibilities of the division secretary/treasurer, as defined by the incumbents in these positions, are outlined below:

Role of the Division Secretary/Treasurer

1. Continuity of Division leadership (elected leadership changes frequently)
2. Communication to Division leadership & membership (provide information to state chiefs associations)
 - Publication (newsletter),
 - Web site
 - Correspondence/updates
3. Finances – taxes, income/expenses, audit
4. Liaison between IAFC and Division on general operations
5. Keep historical records of the Division
6. Custodian of Division assets (maintain an office; maintain equipment)
7. Mediator between headquarters & membership (especially Member Services, FRI, Elections)
8. Membership issues in general
 - Retention - tracking, arrears, list maintenance,
 - Recruitment -disseminate applications and work with state vice presidents/provincials/directors
 - Liaison/resource for Division/State origination information
9. Facilitates seminars/education at Division level
 - Handle registration
 - Work with contracts
 - A/V
 - Hotel
 - Coordinate speakers
 - Marketing, i.e. conferences

10. FRI – Division breakfast/lunch, hospitality suite, staff registration booth, membership booth
11. Facilitate legal/contract issues
12. Facilitate all Division committee functions
13. Facilitate travel arrangements for Division officers
14. Coordinate Division board meetings
15. Attend an annual division secretary meeting
16. Secure adequate insurance coverage for Divisions
17. See Division job descriptions for other duties



Division Treasurers

Effective Date: October 2008

Purpose

To describe the financial responsibilities of the Division Treasurer.

Statement of Policy

Treasurers are responsible for the record keeping and safety of the division finances. IAFC collects division and the IAFC dues, and returns division dues to treasurers. Accurate records and reports are vital. IAFC can help answer any questions for division treasurers on record keeping and reporting.

Section 1. Taxes and Tax Returns

IAFC and its divisions are nonprofit, which excludes them from paying many taxes. Divisions do not have to pay taxes on dues collected, but must pay taxes on unrelated business income. Unrelated business income is defined as monies received that are not exclusively germane to the goals of the group. Sales of T-shirts, bumper stickers and publication advertising are examples of unrelated business income.

To be taxable, income must possess all three of the following characteristics of unrelated business income:

- A. The income must be derived from the conduct of a trade or business--employing labor and capital to produce income.
- B. The trade or business must be carried on regularly--seasonal activities are considered regular if they occur with the same regularity as a profit making business of the same kind.
- C. The trade or business must not be substantially related to the purpose for which the organization was granted an exemption--educational courses are related to IAFC's purpose; therefore, income from them would not be taxable.

Unrelated business is not encouraged: If IAFC or a division were to engage in too much unrelated business, the IRS may seek to revoke the tax exempt status of the association. Be careful!

All unrelated business income must be declared on federal form 990T. Taxes must be paid on this money.

Divisions that receive gross revenues exceeding an average of \$25,000.00 a year over a three year period must file federal tax form 990. Form 990 is an information form. The form is not used to report taxable income. Taxes are not paid on dues or meeting revenue.

Division treasurers are urged to check with a local accountant to determine federal, state and local tax reporting requirements.



Establishing Committees in Divisions

Effective Date: October 2008

Purpose

To illustrate the importance of the Divisions establishing various committees.

Statement of Policy

Committees are vital to the IAFC and its divisions. Committees are the workhorses of the divisions--they help determine the content of educational programs, help develop public relations materials and encourage member involvement in all activities. Without committees, boards of directors could not function effectively. The committees prepare recommendations for the board to approve, and plan and implement programs.

Section 1. Division Committee Policy

Division constitutions and bylaws dictate standing committees; e.g., nominations and elections, constitution and bylaws and resolutions and membership. The division president is free to appoint other committees as necessary.

Section 2. Use of Committee Manual

Divisions are encouraged to utilize the IAFC Committee Manual format in operating their committees.

Section 3. Committees Need Objectives and Members

Committees need objectives and members. Objectives are the final destination for the committees: What they are expected to accomplish during the year. Objectives are related to the division long-range plan and help the division reach its goals--to be the leader in exchanging ideas and knowledge in areas affecting the safety of lives and property from fire; to encourage the delivery of prehospital emergency medical services by the fire service to relieve human trauma, to ensure appropriate governmental regulations are in place to encourage the profession.

Section 4. Purpose and Goals

Like the IAFC, each division has a purpose and goals outlined in its constitution and bylaws. Through the long-range planning process, the goals may need to be changed.

Committee objectives will reflect the new goals and will help the division ensure its viability during the next few years.

The members allow the objectives of the committees to be accomplished.



Lobbying Issues

Effective Date: October 2008

Purpose

To provide guidelines to the Divisions regarding government relation issues.

Statement of Policy

Section 1. Lobbying

The IAFC and its divisions are classified under Internal Revenue Code 501(c)(3). This status is open to organizations that are exclusively educational, charitable, religious and/or scientific. Section 501(c)(3) organizations can accept charitable contributions, can more easily qualify for lower postal rates, and generally do not have to pay state or local taxes. The IAFC and its divisions may not participate, directly or indirectly, in any federal, state or local political campaigns. They may, however, participate in voter education and sponsor candidate forums and debates. The IAFC and its divisions may not maintain a political action committee.

Section 2. Legislation

The fire service today must deal with different mandates from both the federal and state governments.

- a.) Through policies by the U.S. Department of Homeland Security and other agencies, federal mandates are playing an increasing role in the operations of local fire departments. The IAFC headquarters employs Government Relations staff in Fairfax, Virginia, to serve as the IAFC's interface with the federal government to achieve the goals of the IAFC and its divisions and sections. All federal legislative efforts should be coordinated through the IAFC's Government Relations department. This department can help division and section leadership meet with the appropriate executive branch agencies and legislative committees. In addition, the IAFC's Government Relations department can supply advice in navigating the changing and more rigorous federal ethics laws and regulations.
- b.) Because they operate within the corporate structure of the IAFC, sections are required to keep track of their lobbying expenses under the 62702 expense code and report these expenses quarterly to the IAFC Government Relations

department. The IAFC Government Relations department will include these expenses, when it files its quarterly lobbying reports to the U.S. Senate and House of Representatives.

- c.) State legislatures also are becoming more engaged in passing legislation that affects the fire service. Many state fire chiefs' organizations are involved with their states' legislative activities, and have hired lobbyists to represent them in their state legislatures. The division's elected leadership, and especially the state vice presidents, are encouraged to develop strong working relationships with the state fire chiefs' organizations in their states to provide assistance and support for common legislative goals.

Section 3. Giving Testimony

Members, especially board of directors and committee chairpersons, are frequently asked to testify on behalf of the organization. The IAFC maintains an active role in preparing positions on federal legislation through its staff. If an individual is asked to testify, he or she should prepare by consulting with IAFC staff members and be prepared to provide individual expertise in giving that testimony. In addition, the division and section elected leadership and state vice presidents are requested to inform the IAFC's Government Relations department whenever they testify or take a public position on a state or local issue, and use the name of the IAFC or the division. This is to ensure that all of the IAFC's and the divisions' and the sections' public policy positions are consistent across the country.



Liability Insurance

Effective Date: October 2008

Purpose

To illustrate the importance of Divisions maintaining liability insurance for their own activities.

Statement of Policy

The IAFC maintains liability insurance (on directors and officers, errors and omissions). Divisions shall maintain liability insurance for their own activities.

Liability insurance, coupled with incorporation, are good protectors for directors and officers.



Obtaining Legal Counsel from IAFC

Effective Date: October 2008

Purpose

To instruct the Divisions to contact the IAFC with any legal questions they may have.

Statement of Policy

The IAFC has access to an association attorney. Divisions or sections with legal questions about contracts, legality of a project the organization wishes to undertake, etc., are welcome to contact IAFC. Appropriate costs will have to be discussed on a case by case basis.



Review and Approval of Division and Section Constitution and By Law Changes

Effective Date: October 2008

Purpose

The IAFC Constitution and By-laws requires that the IAFC Board of Directors review and approve any proposed changes to IAFC Division and Section Constitution and By-laws documents before such proposed changes can be effective. This policy outlines the process by which divisions and sections of the International Association of Fire Chiefs will submit proposed changes to their Constitution and By-laws for approval by the IAFC Board of Directors. This process will insure that all Division and Section Constitution and By-laws are consistent in effect with the general objectives of IAFC.

Statement of Policy

Submitting Proposed Changes to a Division or Section Constitution and By-Laws

The CBR Committee feels that it can be of greater assistance to Divisions and Sections (and to the IAFC generally) when it can review proposed constitution and by-laws changes prior to adoption by Division and Section membership, thus providing an opportunity for revisions prior to adoption. The CBR Committee will continue to review Division and Section constitution and by-laws amendments after Division and Section membership adoption, as long as Divisions and Sections understand that such amendments are not effective until approved by IAFC, and that such amendments may require further revision and approval by Division and Section membership. All changes must be submitted prior to either February 1st (before the March meeting) or July 1st (before the FRI meeting) to the Board of Directors.

Prior to the date of full effect for Division and Section Constitution and By-laws changes, the IAFC Division or Section must submit the proposed changes to the chair of the IAFC Constitution, By-Laws and Resolutions Committee and to the IAFC Executive Director for the review. Most Divisions and Sections submit proposed changes in an easy-to-track format; we're pursuing development of a simple technical standard that would help Divisions and Sections present constitution and by-laws changes to both Division and Section members and the CBR Committee (and, ultimately the Board of Directors) in a common easy-to-

track format. In no case shall any change take effect prior to the approval of the IAFC Board of Directors.

If a Division or Section can offer reasonable evidence that its inability to impose the requirements of its un-approved change will cause some imminent harm to the Division/Section, an urgent teleconference can be held to discuss the hindrances.

The IAFC Constitution, By-laws and Resolutions Committee will review the proposed changes at the next regularly scheduled meeting of the full committee or at the request of the proponent via a conference call meeting. After reviewing the proposed changes for consistency with the general objectives of the IAFC Constitution and By-laws, the committee will recommend action to the IAFC Board of Directors. The chair will submit a document to be reviewed and voted on by the IAFC Board of Directors during the Board's next regularly scheduled meeting or conference call.

The Division President or Section Chair will be notified in writing of the IAFC Board of Directors' decision within 14 days of the meeting.



Fees for Professional Services to Divisions & Sections

Effective Date: October 2008

Purpose

To provide consistent treatment, professional and cost efficient services to divisions and sections for conference, workshop or special project management services.

Statement of Policy

1. The IAFC has sole approval authority for conferences, workshops or special projects whenever a division or section's activity may financially and/or legally bind the IAFC for debts incurred and/or contractual obligations.
2. If the obligation is associated with a conference or workshop, the IAFC's Professional Development department must be involved in the planning to ensure consistency with the association's mission, contracts and logistics.
3. If exhibitors/vendors are participating, coordination with the IAFC's exhibits manager is necessary to maintain quality relationships between IAFC and its exhibitors/vendors.
4. Both the IAFC and the division/section will identify a primary point-of-contact for the activity/project.
5. Each section is assigned a staff liaison, who has the following responsibilities:
 - a. Acts as a central point of contact for the section regarding policy issues and questions to be discussed by the executive director and the Board of Directors.
 - b. Provides some administrative support for the section.
 - c. Assists sections with financial matters, including reimbursements and financial reports.
 - d. Each staff liaison may work up to 240 hours per year (average of 20 hours per month) on these general and routine responsibilities for a section.
 - e. Hours worked in excess of this amount on projects initiated by the section will be billed to the section at the current designated staff salary rate (for work on special projects/activities/conferences, see #6 below).
 - f. Exceptions to this policy may be requested during the annual budget review process and must be approved by the IAFC Board of Directors.



Position/Policy Review and Approval Process

Effective Date: October 2008

Purpose

To establish a process for a member, division, section or committee to submit a draft position/policy statement for consideration by the Board of Directors. The Board may receive a draft position/policy statement from:

- An individual IAFC member, a local/regional or state chiefs' association. **(THIS MUST BE SENT THROUGH THEIR IAFC DIVISION TO GAIN ENDORSEMENT BEFORE SUBMITTAL TO THE BOARD OF DIRECTORS.)**
- An IAFC section, division or committee.
- As a resolution by the membership.
- A member of the Board of Directors; or
- As a resolution by an allied organization with a request to the Board of Directors for a position to be taken.

Statement of Policy

Issue Validation: All position/policy drafts must be validated as having application and purpose to the IAFC as an organization. A draft statement must meet at least one of the listed criteria for any further consideration in the process.

Does the position/policy statement involve:

- A constitution and/or by-laws change/addition.
- A potential influence, or direct/indirect mandate to an authority having jurisdiction's home rule ability to determine levels of service or costs of service.
- Modification or creation of a standard, certification or licensure which may have cost or service level implications to local service delivery agencies.
- The establishment of an organizational partnership between IAFC and another organization or support or endorsement of another organization's initiative.
- A professional standard or guideline, which has implications for IAFC members.
- A formal position regarding a matter of congressional or statutory interest.
- Any actions which may have a substantial impact on the IAFC, its' organization, or its' members.

Positions/Policies submitted for consideration fall into one of the following categories.

- Constitutional/By-Laws: An amendment, addition or deletion of the Association's governing documents; usually requires a membership vote (these would be policy issues, not statements of position).
- Position Statement: The officially adopted position of the IAFC regarding a matter of significant importance and influence to the members of the association.
- Policy Statement: A policy adopted by the IAFC Board of Directors as a matter of internal guidance to the membership, divisions, committees, sections and chief officer associations.
- Specialty Position Statement: A position proposed by a committee or section and defined and accepted by the Executive Committee and staff as narrow in scope, specialized and technical in nature, and consistent with existing IAFC policies, positions, goals and objectives.

Generally, IAFC position and policy statements require the Executive Committee's review and adoption by the Board of Directors. Exceptions may be made for specialty position statements upon recommendation by IAFC staff and with the concurrence of the Executive Committee.

Position Background and Point Paper: Any proposed position/policy statements should be briefly introduced by a point paper that provides explanation and specifics regarding the matter. The introductory point paper is the beginning step in the process. As the matter proceeds through the process (especially to the IAFC Board of Directors), additional support and explanatory information may be requested or required.

An introductory point paper should be no more than two pages (typed) in length and contain the following sequential information.

- Problem statement overview.
- Desired outcome statement for considered adoption.
- Background and history.
- Technical references.
- Organizational endorsements or summary of organization positions, amendments, and/or differences of position.
- Submitters name, organization, address, phone, etc.
- Signature of submitting representative and date.

Individual Member Submission Endorsements and Steps: Draft position/policy statements must be submitted by an individual IAFC member to **THEIR DIVISION TO GAIN ENDORSEMENT**. If the division approves an endorsement, it may contact any or all of the following seeking support:

- Other IAFC divisions, sections, committees or appropriate working task groups
- Local professional groups
- Regional professional groups
- State chiefs and other state associations

Endorsements should be referenced on the point paper. The point paper should also include any endorsing agency amendments and/or differences of position.

Submission to IAFC Board of Directors: Once a proposed position/policy statement has reached the Board of Directors, the Board will determine if the submittal is:

- **A Constitution and By-Laws Issue**
Such issues may require a change to constitution and/or by-laws. If the Board feels the policy warrants consideration, they will refer the matter to the constitution and by-laws committee for review and recommend action.
 - Agree the policy matter should go to a vote of the membership and take the required action to do so.
 - The Board might also consider denying furtherance, with explanation, of the matter and return the proposal to the submitter(s).
 - The Board might also select to refer the matter to ~~the~~ a committee or task force for further study and recommendations back to the Board of Directors.

- **A Position**
The Board of Directors deals with non-constitutional and by-laws matters through several different methods. The method selected depends upon time constraints and the matter's significance. The Board may chose to support or not support a position on the proposal. The Board of Directors may chose to solicit positions from IAFC divisions before a final Board position is taken or an official IAFC policy is established.

When the IAFC Board of Directors is asked to form a position on a topic that affects a committee or section, the Board will solicit feedback on the issue from that committee or section before issuing its official position.

- **One that Requires a Board Action:** The Board can take action to establish a process, task force, committee and/or take administrative action. These actions are subject to the outcome distribution.

The Board of Directors may solicit official opinions of IAFC divisions. The Board then considers comments and divisional positions and establishes a position statement for formal vote by the Board of Directors.

Outcome Distribution:

Upon issuing an official position/policy statement, distribution includes:

- IAFC headquarters catalogs statement, as position, policy, constitutional amendment or procedure amending organizational documents as needed and archiving relevant support and research material.
- Final statements are formatted and distributed to:
 - IAFC divisions

- Applicable IAFC sections/committees
- State Chiefs agencies (positions only)
- Original submitter of draft proposal
- General membership via website or e-mail

Committee and Section Positions:

Committee and section members are at times asked by the media to comment or take a position on an issue. Unless deemed a specialty position by IAFC staff and Executive Committee, committees and sections shall comply with all applicable aforementioned provisions of this policy. Section positions may then be released and discussed after approval by the IAFC Board of Directors in accordance with this policy. Any other public statements made by committee or section members shall be declared as personal/professional opinions and not positions issued on behalf of the IAFC or its section.

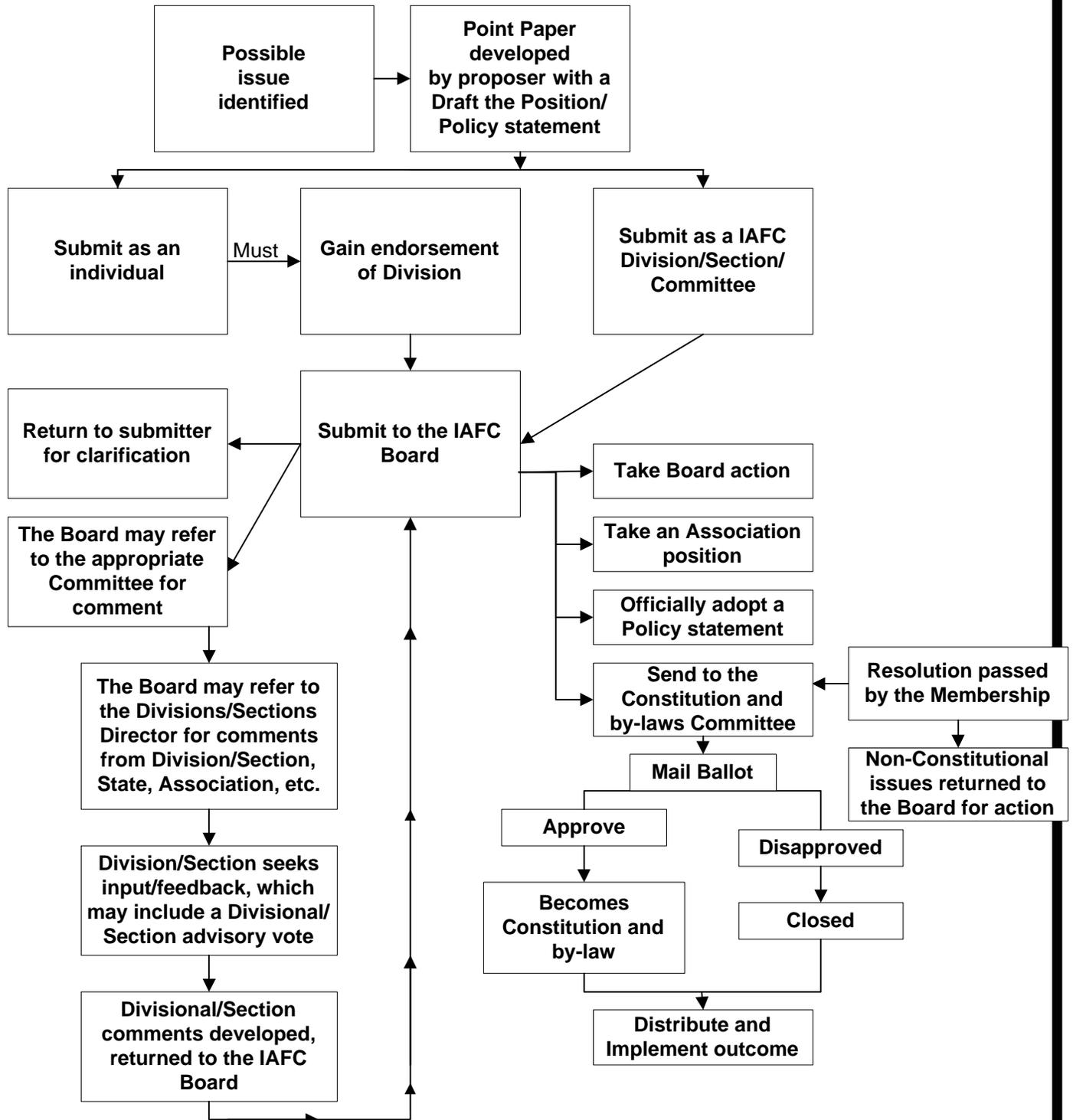
A specialty position statement may be made and released by a section or committee, after review and approval by IAFC staff in consultation with the Executive Committee of the Board of Directors. Proposed specialty position statements also require a position background and point paper that includes justification for why it should be defined as such and the need for an expedited review and approval process. That review and approval are to include the determination that the statement meets the definition of a “specialty position statement.” The review should also include an evaluation of whether or not other sections or committees must be consulted.

Timelines:

The Board of Directors will make every effort to expedite the approval of proposed position statements. Position statement approvals will most likely occur via the Board’s monthly teleconferences; however, for some issues, an in-person discussion at one of the four yearly board meetings may be more appropriate.

For discussion on issues that require immediate turnaround (same day or next day), a special Board teleconference will be scheduled.

Policy Review and Approval Process Flow Chart





Taxes and Tax Returns

Effective Date: October 2008

Purpose

To provide an overview to the Division on the Taxes and Tax Returns that are associated with both the IAFC and the Divisions as nonprofit organizations.

Statement of Policy

IAFC and its divisions are nonprofit and must be in compliance with the IRS and follow Federal Law regarding taxes.

Even though an organization is recognized as tax exempt, it still may be liable for tax on its unrelated business taxable income. Unrelated business taxable income is defined as income from a trade or business, regularly carried on, that is not substantially related to the charitable, educational, or other purpose that is the basis of the organization's exemption. An exempt organization that has \$1,000 or more gross income from an unrelated business must file [Form 990-T](#), *Exempt Organization Business Income Tax Return*. Taxes must be paid on this money.

Divisions that receive gross revenues exceeding an average of \$25,000.00 a year must file federal tax Form 990 or Form 990 EZ.

Division treasurers are urged to check with a local accountant to determine federal, state and local tax reporting requirements.



Division and Section Dues Increases

Effective Date: October 2008

Purpose

To establish policy and guidelines for the implementation of dues adjustments.

Statement of Policy

Section 1. Scope of Authority

Effective immediately, this policy will govern the approval of all dues increases proposed by the divisions or sections.

Section 2. Notification and implementation procedure for dues adjustments.

Any dues adjustments approved by divisions or sections must be submitted to the Executive Director, in writing, prior to the next billing cycle. Because of the invoicing cycle, application, distribution, and the administrative cost of re-invoicing for incorrect amounts, the membership department will contact the divisions before printing invoices and brochures and has the authority to exercise their discretion in accepting old payment amounts during a reasonable transition period.