

LWV SOLANO COUNTY
§501(c)(3) CONVERSION TIMELINE

1. Form Study Committee to consider all consequences of the League possibly converting from §501(c) (4) to §501(c)(3), and then report to the Board of Directors. **(Completed November-December 2021)**
2. The Board of Directors thoroughly discusses the information and recommendations presented by the Committee; solicits advice of available consultant(s). **(Completed November-December 2021)**
3. Share League Bylaws with consultant to determine amendments needed to qualify under §501(c)(3). Also consider amendments needed for the League's Articles of Incorporation. **Draft resolution for Board of Directors to approve the required amendments. (January 20, 2022)**
4. Hold meeting of the Board of Directors to approve the foregoing resolution. **(January 20, 2022)**
5. Prepare and deliver information outreach to the League members on the conversion process and consequences through monthly VOTER(s) and other mailings. Also possibly hold one or more meetings of the members to discuss the topic and answer questions. **(February 3, 2022 – meeting and through monthly e-blast, board updates and newsletters. I suggest we highlight the conversion at each event and meeting we hold between February and May)**
6. During this time period the Treasurer may begin to gather the information needed for the preparation of the Form 1023 Application to the IRS, to be completed and reviewed by consultant prior to the date of the League's Annual Meeting. **(Judy and Finance Committee to complete February – April 2022)**
7. The Board should send its recommendations and resolution to the League members are part of the Annual Meeting kit. **(By May 1, 2022)**
8. At the Annual Meeting, have the Board's resolution approved by the members. **(June 2, 2022)**
9. File the amendments to the Articles of Incorporation with the California Secretary of State, with the required filing fees; in the cover letter, request that the SOS return a "certified" copy of the amendments.
10. Treasurer may submit the online Form 1023 to the IRS, including copies of the original Article of Incorporation and both Amendments to the Articles, together with a copy of the League's Bylaws, together with the filing fee of \$600.
11. Treasurer will respond to any questions raised by the IRS during their review of the Form 1023, with the assistance of consultant.

12. Upon receipt of the IRS' approval of the Form 1023 application, file Form 3500A with the Franchise Tax Board to obtain California's equivalent of §501(c)(3).
13. Change the League's website to reflect your new tax status. (There is a box to check on the website's administration page.)
14. Spread the word through social media!!!