



# WTS Central Virginia Chapter Handbook

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## Chapter 2: Governance

Last Updated October 2019

## Non-Profit Status

### WTS IS A 501 (C) (6) NON-PROFIT ASSOCIATION

WTS and its chapters are designated as 501 (c)(6), the section that covers groups organized to serve members of a specific industry or profession. Such associations are recognized to be exempt from federal income taxes because their missions are to advance the interests of their members. They are not, however, organized to benefit the general public or serve the public good, so money given to associations is not deductible by members or contributors as charitable donations. Payment of dues to associations is deductible to businesses and individuals who pay them as business expenses. For businesses, this is generally an expense just like office supplies, travel, marketing, etc. For individuals, business expenses are deductible on Schedule A of the 1040 individual tax return in accordance with the percentage thresholds in the tax code.

Tax exempt organizations are required to file tax Form 990. The specific Form 990 (Form 990-N, Form 990-EZ, or Form 990) filed is dependent on the organization's annual gross revenue. Gross revenue is the total of dues, fees, sponsorships and any other revenue sources during the fiscal year (Jan - Dec.) This is not related to how much money your chapter has in the bank or the net revenue (income less expenses). Check the IRS website for annual gross revenue thresholds for Form 990 reporting. WTS chapters, when they are organized, obtain a federal I.D. number from the IRS. Each individual chapter files a Form 990. If eligible, Form 990-N can be filed online. To file this annual form, chapters must gather information regarding the annual amounts of income and expenses, amounts of their assets at the beginning and end of the year, and similar information. The Form 990 filing is due by May 15th each year. For more information, refer to the section on "Financial Reporting." There are times when companies may ask for verification of WTS' IRS status. If this occurs, all you need to do is provide a copy of the W-9, kept in the treasurer's files.

### EXEMPTIONS FROM SALES TAX

WTS - because it is a 501(c)(6) organization - is not eligible for such benefits.

### THE MEANING OF NON-PROFIT

Being tax-exempt, also often called nonprofit, does not mean an organization cannot make money. There is no restriction on how much money a non-profit can make in a year, as long as the income is generated by activities that are directly related to the mission of the organization. Nonprofit status and tax exemptions are granted to organizations because they do not compete directly with for-profit companies.

For-profit companies are in business to make money and pay taxes by filing an annual corporate tax return (or appropriate form if they are a sole proprietorship or partnership). Tax-exempt organizations are exempt from taxes on their income, so no taxes are paid with the Form 990. Therefore, tax exempt entities such as WTS chapters can raise money by charging dues, fees, and receiving corporate sponsorships but cannot, for example, open a for-profit business such as a retail store, coffee shop, etc.

**WTS FEDERAL TAX EXEMPT NUMBER**

WTS International - 52-1168509

Please note: The office has the federal tax identification numbers for all chapters, so if you cannot locate your chapter's number, contact the office for help.

WTS Central Virginia - 20-5393424

**W-9 FORM**

Some agencies and companies request WTS to submit a W-9 form. The purpose of the form is to certify WTS is exempt from backup withholding. What is backup withholding?

Companies making certain payments must under certain conditions withhold and pay to the IRS 30% of such payments. Backup withholding does not apply to the dues and payments companies make to WTS because it is a tax-exempt organization.

If the payment is being made to the chapter, and you're requested to complete the form, here's how:

1. Provide your chapter's name according to your bylaws.
2. Provide the Chapter's Federal Tax Identification number.
3. Check the "Corporation" box.
4. Check the "Exempt" box.

A currently completed form should always be kept in the treasurer's files.

All current forms can be found on the IRS website - <https://www.irs.gov/forms-instructions>.



WTS International W-9

**W-9**  
Form  
(Rev. September 2007)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer  
Identification Number and Certification**

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
*Women's Transportation Seminar (WTS)*

Business name, if different from above

Check appropriate box:  Individual/sole proprietor  Corporation  Partnership  
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) 1  
 Other (see instructions) 1

Address (number, street, and apt. or suite no.)  
*1701 K St NW Suite 800*

City, state, and ZIP code  
*Washington DC 20006*

Requester's name and address (optional)

List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

OR

Employer identification number  
*52-2768509*

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person *Maura Scurto* Date *3-23-12*

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- € An individual who is a U.S. citizen or U.S. resident alien,
- € A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- € An estate (other than a foreign estate), or
- € A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- € The U.S. owner of a disregarded entity and not the entity,

Form W-9 (Rev. 9-2007)

*WTS Foundation Exemption Letter*

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 15 2009

WOMENS TRANSPORTATION SEMINAR  
FOUNDATION  
C/O DAVID A DUKE  
2340 PERIMETER PARK DR STE 100  
ATLANTA, GA 30341

Employer Identification Number:  
26-4058230  
DLN:  
17053197332049  
Contact Person:  
THOMAS C KOESTER ID# 31116  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
October 14, 2008  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

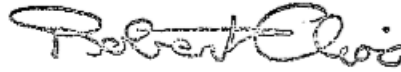
Letter 947 (DO/CG)

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WOMENS TRANSPORTATION SEMINAR

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

## Financial Reporting

### CHAPTER TAX REQUIREMENTS

WTS and the WTS Chapters are incorporated as 501(c) (6) organizations, and are not subject to payment of federal income tax as long as they continue to meet the 501(c) 6 requirements. This includes compliance with all required filing and reporting deadlines. One requirement of tax exempt organizations is annually filing Federal Form 990 with the IRS.

Each individual WTS chapter must file a Form 990 each year. Chapters are liable for IRS penalties if they do not submit required tax information through the IRS website.

“Gross receipts” is defined as the gross amount the Chapter received during its annual accounting period (January 1 through December 31) from all sources, without reduction for any costs or expenses excluding scholarship funds received that were sent to WTSP.

The average of gross receipts received by the WTS Chapter in the each of the immediately preceding three years, including the year for which the return is filed, if less than \$50,000 (confirm this amount annually on the IRS website), can allow the chapter to file a Form 990-N (Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ).

### TAX FILING PROCESS

Each chapter must file a Form 990, Form 990-EZ, or Form 990-N. Visit the IRS website for filing instructions. Obtain the chapter’s IRS login information from the current treasurer.

In addition, each Chapter is responsible for meeting the State tax return filing requirements, if any, of the state in which it is incorporated.

## Financial Administration

### TIPS FOR CHAPTER TREASURERS

- Make sure you understand the financial structure, processes and policies that are in place.
- Double check that the bank resolutions on file are up to date with the institution where your checking account resides.
- Have new signature cards filed when new officers/signatories take office.
- Understand what your board expects from you and where you can locate information you will need to perform your responsibilities.
- Develop a regular routine for depositing funds from programs.
- Don't let checks sit around not deposited.

## FINANCIAL REPORTING CONSIDERATIONS

1. Is the board receiving regular reports that include the amount of bank balances and any other assets, including accounts receivable?
2. Do the reports include accounts payable or other liabilities?
3. Are income and expenses in line with the financial plan agreed upon?
4. Are revenues and expenses shown as current period and year to date as well as comparison with the budget?
5. Do the revenues and expenses indicate any trends that should be addressed, such as declining revenues, members, etc.?
6. Are committees with budgetary authority accountable for their results?
7. Are companies and individuals hired to perform work evaluated for performance, hired through a competitive bidding process and is there assurance that no conflicts of interest exist?
8. Are all reporting requirements being met by the chapter? This includes reports to WTS, filing of any state reports, 1099 forms for independent contractors.

If your chapter would like to get the advice of outside professionals, make sure the advisors have expertise in the area requested. The legal and accounting professions both have many subspecialties, and a CPA in one specialty may not be the best advisor for tax-exempt issues. Be sure to ask whether the professional has the expertise you need before the board decides to rely on the advice.

## CHAPTER POLICIES

### *Budget*

The budget is a financial plan that reflects the strategic objectives and activities that will occur during the budget year. The current and incoming Treasurers will work to develop the draft budget each year. The budget must be approved by the Board of Directors.

### *Authority for disbursement of funds*

The chapter President, Vice President, and Treasurer will hold chapter debit cards and have access to chapter financial accounts. The chapter Treasurer will hold the chapter checkbook and Square payment system. Expenses not included in the chapter budget must be approved by the Board of Directors.

### *Authority for opening bank accounts*

Following elections, the incoming Treasurer should be added to the chapter bank account and receive a debit card. The President, Vice President, and Treasurer will be on the chapter bank account. The address associated with the bank account should be that of the current Treasurer.

### *Insurance*

The chapter insurance policy is purchased through Premier Insurance Agency, Ltd. and is renewed in November of each year. The Treasurer holds responsibility for updating the



insurance policy information (including change of address following an election), while the President holds signatory authority for the chapter.

### *Chapter Management*

It is extremely important that chapters provide current chapter rosters to the WTS office. Your rosters only need to include name, preferred email for chapter contact, chapter officer title, and term start and end dates. Current chapter leaders are added to the database so they have access to the Chapter Management section of the website, which allows access to members' records, chapter membership and scholarship donation report, and chapter officer information. WTS International have a form detailing which information each chapter leader has permission to access on behalf of the Chapter.

### *Chapter E-mail Addresses*

Chapters can obtain a chapter e-mail address using the wtsinternational.org domain name i.e. baltimore@wtsinternational.org. We provide a link and a username and password to access the mailbox. If interested, please email membership@wtsinternational.org.

The Central Virginia Chapter e-mail address is centralva@wtsinternational.org. Chapter-specific information, i.e. financial records, agency correspondence and inquiries for the President shall reside within the Central Virginia Chapter e-mail address.

Additionally, a Google e-mail address is available for Chapter Committee Chairs to use for Chapter business specific to their Committee, i.e event planning, TransportationYOU, scholarships, etc. The Google e-mail address is wtscentralva@gmail.com.

## **MEETINGS**

### *Quarterly Board Meetings*

You also have the opportunity to attend the WTS quarterly Board of Directors meetings. The Board meetings are usually held in the cities of local chapters. Prior to the Board meeting, the local chapter generally hosts a chapter event, in which the Board members attend. The meeting schedule is located on the website under Resources/Chapters and Resources/WTS.

### *Advisory Board Meetings*

The Advisory Board is comprised of two representatives from each Region. The Advisory Board meets formally (and in person) at the Annual Conference and Chapter Management Training, with additional interim calls scheduled as needed. The Advisory Board serves to bridge the gap between Chapters and WTS International, as well as provide an additional level of leadership development for the leaders of the organization.

### *Other Conference Calls*

Other committees have conference calls. Some are scheduled regularly, and some are not. If you're interested in participating in other committee calls, please contact the committee chair directly so you're included on the committee's distribution list.

## **WTS INTERNATIONAL BOARD OF DIRECTORS**

Each member of WTS International's board of directors is dedicated to the fulfillment of our mission by serving for two years in their position. It is with the volunteer efforts of these outstanding members and each board member within WTS International's nearly 70 chapters worldwide that women are finding opportunity and recognition in the transportation industry. Click on the name of each board member for a complete biography.

Board meetings are held quarterly, in locations that rotate around the country. A quarterly board meeting is scheduled to coincide with the Annual Conference in May and with Chapter Leadership Training in November. If interested in attending a WTS International Board Meeting, WTS members may contact WTS International Staff for further information and to register.

To view the current Board of Directors, visit the WTS International website.

## **TRANSSHORTS**

The "TranShorts" is an electronic newsletter designed to provide a single source of news briefs to members.

## **TRANSPORTAL**

All WTS members have access to the TransPortal, WTS International's social resource center. The TransPortal offers a dynamic social forum for members rich with professional content, access to all members, a full library of business and association tools, and much more.

The WTS TransPortal is a site where members can view chapter events and announcements, participate in discussions, and post pictures and documents to share with other members. In addition, chapter officers have access to a sub site called Board of Directors, where chapter officers can list task assignments, board meeting materials, and share documents as well.

Members can access the TransPortal by logging in at the top of the web site and clicking on "Member."

In addition, we have the following e-mail addresses:

- For annual conference information: [conference@wtsinternational.org](mailto:conference@wtsinternational.org)
- For membership questions and materials: [membership@wtsinternational.org](mailto:membership@wtsinternational.org)
- For professional development program information: [programs@wtsinternational.org](mailto:programs@wtsinternational.org)
- For articles submissions: [trانشorts@wtsinternational.org](mailto:trانشorts@wtsinternational.org)
- For meeting information, [meetings@wtsinternational.org](mailto:meetings@wtsinternational.org)

## WTS INTERNATIONAL CALENDAR OF EVENTS

To help keep you informed about the timing of WTS' annual events, activities and programs, a general calendar is provided below:

### *January*

- WTS Reception at the Transportation Research Board's Annual Mtg.
- PB/WTS Eno Transportation Leadership Conference announcement sent to members
- Chapter Recognition Nominations are due
- Conference Preliminary Program available on website

### *February*

- WTS Board of Directors Meeting
- WTS Foundation Board Meeting
- Recognitions Selection Committee selects the WTS Recognition Award recipients
- PB/WTS Eno Transportation Leadership Conference Program applications due

### *March*

- PB/WTS Eno Transportation Leadership Conference Program Applicant Selected

### *May*

- WTS Annual Conference
- WTS Board of Directors Meeting
- WTS Foundation Board Meeting
- WTS Advisory Board Meeting
- WTS Annual Membership Business Meeting
- Chapter Leadership Meeting
- PB/WTS Eno Transportation Leadership Development Conference

### *June*

- Transportation YOU DC Summit

### *August*

- WTS Board of Directors Meeting
- WTS Foundation Board Meeting
- Foundation's scholarship Application materials are sent to chapters

### *September*

- Leadership Training Program information is sent to members
- WTS Breakfast at American Public Transportation Association Annual Meeting

### *October*

- Call for Recognition Nominations sent to Chapter Presidents
- Leadership Training applications are due, reviewed and selected

*November*

- WTS Board of Directors Meeting
- WTS Foundation Board Meeting
- Chapter Leadership Training

*December*

- Chapter scholarship nominations are due
- TRB Reception invitations e-mailed to all members

**Procedures****CHAPTER QUARTERLY BOARD REPORTS**

Each WTS chapter is responsible for providing a quarterly report for inclusion in the WTS Board meeting materials.

A fixed deadline schedule is not available because Board meeting dates vary. Generally, the practice has been to send a reminder e-mail notice to Chapter Presidents about a month before the reports are due. A second and final reminder is e-mailed one week prior to the deadline. The reminder emails will contain instructions on how to submit quarterly board report information.

The reports are based on quarters and the schedule is as follows:

1. February Board Meeting 4th Quarter (October - December of previous year)
2. May Board Meeting 1st Quarter (January - March of current year)
3. August Board Meeting 2nd Quarter (April - June of current year)
4. November Board Meeting 3rd Quarter (July - September of current year)

**ANNUAL BOARD REPORTS**

Each WTS chapter is responsible for preparing an annual report for inclusion in the WTS Board meeting materials. Preparation of the report should be finalized in late December/early January after final outgoing expenses have been cleared.

Annual reports are posted in TransPortal.

**EDITING AND POSTING CHAPTER WEB PAGES**

To gain access to your chapter page to edit content, you use the following unique login link:  
<http://wtsinternational.org/admin>

Each chapter has been assigned a unique chapter username and password. The login link is only provided to the Chapter President, Vice President and Chapter Website Chair, if applicable. These individuals can distribute to other chapter officers accordingly. See the manual on "How to Edit Chapter Pages" for step-by-step instructions. The manual is posted on the website in Resources/Chapters.

## PROTOCOL FOR INVITING U.S. SECRETARY

Write a letter of invitation

1. Contents of the letter should include:
  - a. Event description
  - b. Date and time
  - c. Local contact information
2. The letter should be addressed Dear Secretary (insert last name)
3. Sign letter

All letters must be sent to the WTS office. The Secretary's office has requested the WTS office handle all speaking invitations. The office will coordinate the requests and forward to the scheduler. Requests not submitted through the WTS office will not be considered.

## MEMBERSHIPS

- Individual Members: The chapter Membership Chair is responsible for reaching out to new members with a welcome email, and reaching out to current members with a renewal notice when their membership term is near its expiration date.
- Corporate Chapter Partners: Many chapters solicit corporations to become local corporate partners. Chapters vary on the contribution levels and types of benefits. To learn more about specific programs, contact chapter presidents.
- WTS International maintains all individual membership records, but each individual Chapter is encouraged to maintain their own separate membership list and keep an active outreach protocol in place for renewals, welcome information, and Corporate Sponsorship expirations.

## CHAPTER REBATES

WTS either direct deposits or mails a check on a monthly basis to chapters for the chapter's portion of total membership dues collected the previous month. Chapters may opt-in for electronic direct deposit via Bill.com. The checks and direct deposits are usually mailed or transferred in the middle of the month. Reports, which include the member's name and the total amount of the chapter's portion, are e-mailed to the Treasurers and Chapter Presidents.



## POLICY ON PUBLIC SUPPORT



*Advancing Women in Transportation*

### **WTS International Policy**

#### ***Providing Public Support on Behalf of WTS***

##### ***For Local Projects, Local Officials, or Local Transportation Initiatives***

At certain times, a WTS chapter may feel it is important to show support or be a “voice” for general transportation issues in the interest of its members.

Public support could include a number of avenues, such as sending support letters, issuing press releases, being quoted in the press, or arranging for a press conference.

##### **The following are WTS International Guidelines to follow regarding public support:**

1. WTS is on the side of any issue or person seeking to enhance transportation.
2. WTS may back candidates that are in favor of improvements in transportation.
3. If an issue or candidate or project is controversial, the WTS chapter’s role should be to bring the two sides to the table in a way that is informative and further promotes the transportation industry.
4. WTS does not hold political fundraisers.

June 13, 2013

## Circle of Excellence

Starting in 2015, WTS International began the Circle of Excellence Program to recognize chapters for their successes in areas of membership and chapter management. Tracking of certain key elements of chapter management are accomplished through quarterly reports, submitted by the Chapter President, and the Chapter Annual Report. Announcement and awards are made at Annual Conference in May.

Central Virginia Chapter was awarded the Gold Circle of Excellence for 2014 and nominated for an individual award. The chapter received Silver status for 2015 (awarded in 2016) and Bronze status for 2018 (awarded in 2019).

Refer to the Circle of Excellence Program Guide for additional information.