

WLLEF Chapters

Formation and Compliance¹

I. Formation

Pursuant to the Women Leaders in Law Enforcement Foundation (WLLEF) Bylaws, any five (5) individuals in law enforcement in California, regardless of rank or sworn status, may propose the formation of a WLLEF Chapter. Proposals for a new Chapter shall be in writing in the form required by the Board and signed by the individuals making the proposal. The proposal will be submitted to the Board for consideration and will become effective upon approval by the Board.

II. Incorporation

Chapters that choose to incorporate will likely incorporate as California nonprofit public benefit corporations (based on charitable and/or educational purposes), though this is a very important threshold legal issue that should be discussed with legal counsel. Incorporation is attained by filing articles of incorporation at the California Secretary of State. Chapters that do not incorporate will operate as “unincorporated associations” under California law.

III. Bylaws; First Organizational Meeting

Whether or not incorporated, each Chapter must have bylaws that comply with California law. Once incorporated, or formed as an unincorporated association, a first organizational meeting should be held in which the first Chapter board is seated, officers are elected, and the proposed bylaws are adopted by the new board, subject to approval by WLLEF. (Chapters may also send proposed bylaws to WLLEF prior to adopting them to ensure they will be approved). WLLEF recommends the assistance of legal counsel for drafting bylaws, though if a Chapter is formed exactly like WLLEF (as a California nonprofit public benefit corporation with a “board-only” structure, no membership) then the Chapter may use WLLEF’s bylaws as a model. If a Chapter has members, then the WLLEF bylaws will not be an appropriate model. Chapter bylaws must be approved by WLLEF in order to attain and retain Chapter status.

IV. Tax Exempt Status

Both incorporated and unincorporated Chapters may apply for federal and state tax exempt status after seating a board, electing officers, adopting bylaws and obtaining an EIN. Generally, a Chapter formed as a California nonprofit public benefit corporation will apply for federal 501c3 exempt status from IRS, and then later the analogous state tax exempt status.

V. Attorney General Registration

All California nonprofit public benefit corporations must submit an initial registration package to the California Attorney General’s office, and must also file annual reports with the AG.

VI. Ongoing Compliance

Chapters must be sure to maintain ongoing compliance with all state and federal requirements including but not necessarily limited to filing a Statement of Information with the Secretary of State (every other year), state and federal tax returns every year, and Attorney General reports every year.

¹ This document is not intended as legal advice. This document is for informational purposes only. WLLEF encourages all Chapters to seek advice from legal counsel specializing in nonprofit organizations and from a qualified nonprofit tax professional during the process described above.