

## INTRODUCTION

### MISSION

The mission of Mary Washington ElderStudy, a Lifelong Learning Program affiliated with the University of Mary Washington (previously Mary Washington College), is to design and execute an academic program for retirement-age people who share a love of learning and seek to be positive participants in both the University and the community.

### PURPOSE

The purpose of this document is to provide a comprehensive, centralized resource of information to assist members of Mary Washington ElderStudy in fulfilling their responsibilities. This document provides: (1) accountability and liability control for both ElderStudy and the University of Mary Washington, (2) coordination of assignments and responsibilities as derived from the organization's Constitution and Bylaws, and (3) guidance to implement the program, based on a fiscal year dating from September 1 through August 31.

These policies and procedures have evolved since the organization was formed in 1993. Accordingly, it is considered a living document, subject to modifications as circumstances dictate.

### HISTORY

Mary Washington ElderStudy was organized under a Memorandum of Understanding between Mary Washington College and the Elderhostel Institute Network (EIN) dated October 21, 1992. ElderStudy was accepted as an affiliate member of the EIN in the fall of 1993. ElderStudy is one of many Lifelong Learning Institutes (LLIs). Training conferences are offered by the Network. The Network distributes an electronic newsletter that provides information from other LLIs and is available by subscribing at [www.roadscholar.org/ein/intro.asp](http://www.roadscholar.org/ein/intro.asp). (Note: In 2010, Elderhostel, Inc. renamed its programs Road Scholar. EIN and LLI continue as originally named, affiliated entities; information on them is available on the above website.)

## GOVERNING DOCUMENTS

Governing documents for Mary Washington ElderStudy are listed below (from highest to lowest in authority).

- (a) Federal law embodied in the Internal Revenue Code, section 501(a), authorizes ElderStudy's status as a federal tax-exempt organization, described in section 501(c)(3).
- (b) The Constitution of Mary Washington ElderStudy describes the basic structure and rules of the organization (adopted October 1993, last revised March 2015).
- (c) The Bylaws of Mary Washington ElderStudy detail the organization's conduct of business (e.g., meetings, elections of Board members and officers, filling vacancies, duties of officers and committee chairpersons). Along with the Constitution, they serve, in effect, as a contract among members (adopted October 1993, last revised March 2015).
- (d) The Memorandum of Understanding with the University of Mary Washington (adopted 1995, revised March 2015) defines the responsibilities and commitments of both parties.
- (e) Robert's Rules of Order (current edition) provides parliamentary rules and procedures not otherwise addressed by items (b) and (c) above.

## TAX STATUS

The Internal Revenue Service (IRS) recognized Mary Washington ElderStudy as a 501(c)(3) organization July 16, 2002\*, thereby according ElderStudy tax-exempt, non-profit status. Under the Pension Protection Act of 2006, ElderStudy and similarly classified organizations are required to file an annual electronic notice for tax periods after December 31, 2006. Copies of the current IRS Exemption Letter and the Electronic Filing Notice appear in Appendix B.

ElderStudy business practices are in compliance with Federal Tax Code Sections 501(a) and 501(c)(3) expectations for non-profit, tax-exempt organizations. The IRS instructs us: "If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status..." (Example: if gross receipts each year normally exceed \$25,000.) Until such changes occur, ElderStudy is not required to file Form 990, Return of Organization Exempt From Income Tax.

\* Initial date of notice was February 22, 1995.