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Dawnbreaker Staff
Maine Division - American Association of University Women

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the dawnbreaker

spring 1975

maine division, aauw

volume 23, no.2

FOR YOUR IMMEDIATE ATTENTION

...

THE WORTH OF AAUW FOR INCOME TAX DEDUCTIONS

make plans to attend the spring convention in Augusta. info attached.

branch program chairmen: (May 1) deadline for reports to Brenda Johnson, Box 196, MRA, Bangor 04401.

Marion Turner, president, 19 Potter St., Brunswick 04011. Attention branch and division officers.

TO KEEP YOU INFORMED

-the learning resources project
Has a name: Inside Maine.

Will be copy-ready for publishers

on 1 May.

The Grant Story (cont.)*

Latest news is that the grant is "on,"

that we will receive the \$1,000

as well as the recognition. Keep

us posted, Vici.

*still a true story

-legislative day was 17 April the Dawnbreaker is caught between
on this one: not out soon enough
to publicize a coming event and
out too soon for coverage. The
convention offers a chance to update the legislative situation.

In IRS language, you are a member of a 501(c)(4) organization, part of whose activities qualify as 501(c)(3).

It means that your newsletter is not mailed as nonprofit material because AAUW as a statewide organization does not qualify. That I learned during the weeks of searching alternative plans for the Dawnbreaker.

It also means that some - but not all of your expenditures for AAUW are taxdeductible. Although the following
information is not 100 percent thorough,
it should provide the skeletal structure
of your tax records system and provoke
questions best answered by an IRS agent.

First, a definition of our status as 501(c)(4). It means we are classified a social welfare organization. An IRS ruling denied us tax exempt status because we engage in legislative activity. However, one area of our program - the educational foundation - is tax exempt and classified 501(c)(3). Therefore, keep your records of fellowship and scholarship fund-raising expenses separate.

For example, donations made to the educational foundation (rather than to AAUW en total) are deductible. Food or other items donated to fund raising for the educational foundation are deductible at fair market value. Most branches

-women authors projectseven authors participated. Entries
are en route to Seattle.

MEET YOUR CANDIDATES

member, Orono-Old Town Branch

B.S. Ind U of PA/ M.S. Cornell. biologist/ past

experience in research,

teaching, Currently

interested in population education.

member, Franklin County Branch
Bates College. Was resident
of Farmington five days
before attending AAUW
meeting. Was branch
president & board
member, division.
Is topic chrman.

for recording secretary: Joan H. Hall

member, Portland Branch. B.A.,

College of Idaho/ M.A. Emory

U. (expects Ph.D) Was

college-level teacher.

Currently religious

educ. director of

First Parish Soc.

Portland

engage in specific activities, e.g. used book sales, for fellowship fund raising. Keep track of your spending and giving carefully for these events.

If a special benefit performance is held for fellowship money, you may deduct any cost above usual admission. For example, if a ticket generally costs \$1.00 and you pay \$3.00, you may deduct the \$2.00 difference.

(A question that I can raise, but not answer: what about transportation and babysitting costs accrued for fund-raising for the educational foundation?)

Incidentally, any of you contemplating bequests to AAUW must follow the same guidelines. Only bequests made to the educational foundation are tax exempt.

Better consult your attorney when making such a gift to be certain of tax status.

How about annual dues? Generally, the IRS has allowed deduction as a professional expense if you are involved in the field of education or an occupation closely related to education.

I am certain that not all tax questions about AAUW activities are answered. But I hope that the issue is a bit clearer. And perhaps further questions that you raise can be sent to me to be shared in a future issue of the Dawnbreaker.



convention registration due plan to attend

an May 975

"all roads lead to Augusta"

Friday/ 16 May afternoon & evening	3:00· 5:30 6:30	tours of museums registration banquet at Larson's. Annual citation award and featured speaker, Dr. Burns. Cordial hour following banquet.
Saturday/ 17 May morning & afternoon	8:30 9:00	registration program (1) Dr. Burns speaks about women and higher education. (2) presentation of new study topics luncheon. Comfort Komolafe,

speaker.

adjournment

business meeting

Dr. Martha Burns, director of the national fellowships fund, brings information on the changing role of women and changes in higher education that affect women

1:30

3:30

Comfort Komolafe, Nigeria, is the first recipient of the Dickie Fellowship Fund. She and her six-year old daughter (who will attend the convention with her mother) are in Amherst, MA this year.



out of town, near meeting places.

fairway motor lodge, Rt 202, manchester. 207-622-6338

wishing well motel, Rt 202, manchester. 207-623-4583

cobbossee motel, Rt 202, east winthrop. 207-395-4155

winthrop motel, Rt 202, winthrop. 207-377-2213

augusta

holiday inn, western ave, near exit 15. 207-622-6371

howard johnson, belgrade exit, I-95, 207-622-4751

chalet susse motel, western ave, exit 15. 207-622-3776

senator motel, western ave, exit 15, 207-622-5804

augusta

East Winthrop Baptist Church (Saturday meeting)

Route 202

app. 4 iniles

Larson's (Friday banquet)

Western avenue

State & Di museum