

SoCG Fund

- Balance:
 - 4110 AUD (=2653 Euro (approx)), from CG Week 2017, in University of Queensland account (Ben Burton)
 - \$5430.00 (= 4609 Euro (approx)), from CG Week 2016, in checking account “SoCG”, in USA
- No additions/contributions were built into the CG Week 2018 budget

Society for Computational Geometry

- Secured name “Society for Computational Geometry, Inc” in State of New York
- Completed forms for New York Section 402 of the Not-for-Profit Corporation Law (NY form DOS-1511-f (Rev. 02/16))
 - 3 initial Directors: Erin Chambers, Joseph Mitchell, David Mount
 - Statement of purposes and power:

“The Society for Computational Geometry seeks to promote research, collaboration, and education in the fields of computational geometry, discrete and combinatorial geometry, and computational topology. ”
- Drafted By-Laws for The Society for Computational Geometry, Inc
- Consulted with charitable foundation attorney
 - Cautions against forming a new charity; suggests “not to rush into it”

“I always try to talk people out of creating new charities. It can be a lot of work relative to the benefit. ”

By-Laws (10 pages) for the SoCG society:

Borrowed heavily from RSS (Robotics Science and Systems Foundation), thanks to Oliver Brock

Borrowed also from The Classification Society.

BYLAWS

of

THE SOCIETY FOR COMPUTATIONAL GEOMETRY (SOCCG), INC

a New York Nonprofit Public Benefit Corporation

ARTICLE 1. NAME; PRINCIPAL OFFICE

Section 1.01. Name. The name of this corporation is Society for Computational Geometry, Inc (the "*Corporation*").

Section 1.02. Principal Office. The principal office of the Corporation for the transaction of business in New York will be 5 Quintin Court, Port Jefferson, New York, 11777. The Board of Directors (the "*Board*") is granted full power and authority to change said principal office from one location to another. Branch or subordinate offices may be established at any time by the Board at any place or places where the Corporation is qualified to do business.

ARTICLE 2. PURPOSE

Section 2.01. No Private Gain. The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person.

Section 2.02. Purposes in General. The Corporation is organized under the New York Nonprofit Public Benefit Corporation Law (the "*Law*") exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding provision of any future United States law respecting taxation (the "*Code*"). Notwithstanding any other provision of these Bylaws, the Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes for which the Corporation is organized as herein set forth. The Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation except from federal income tax under Code section 501(c)(3) or (b) by a corporation, contributions to which are deductible under Code section 170(c)(2), 2055(a)(2), 2106(a)(2)(A)(ii), 2522(a)(2), or 2522(b)(2).

Section 2.03. Specific Purposes. Without limiting the generality of the foregoing, the Corporation shall promote and encourage research and scientific exchange in the field of computational geometry, computational topology, and discrete and combinatorial geometry by offering members of the public and scientific community the opportunity to exchange ideas and views on the recent developments in all matters related to discrete and computational geometry and topology.

Next Steps

After filing incorporation and receiving articles of incorporation in NY State:

- Promptly apply for tax exemption with IRS (IRS form 1023EZ)
- File annual returns (IRS Form 990-N or 990EZ)
- Register with NYS (NY form CHAR 410)
- File annual reports with NYS (NY form CHAR 500)
- Financial bookkeeping requirements
- Documented receipts to donors
- Highly recommended: general commercial liability insurance; possibly directors and officers liability insurance

“The responsibilities tend to be disproportionate to the money involved”

RSS (Robotics Science and Systems) Foundation (for WAFR)

- Oliver Brock, chair; Sebastian Thrun, treasurer
- Keeps about 1 conference budget in reserve
 - Took 10 years to accumulate, via conference registration fee surcharges, some donations
- Generally does not purchase liability insurance, unless required by hosting institution (e.g., MIT required that insurance be purchased)

Some Options

- Proceed with SoCG, LLC in NY
- Proceed with SoCG, LLC in another state (Delaware, Missouri?)
- Incorporate, but do not file charity status (with IRS, state)?
- Consider options elsewhere (Switzerland?)
- “Many small organizations prefer to find a fiscal sponsor (an umbrella organization) that is already exempt and then funnel donations thru the fiscal sponsor.” [EATCS?]

LegalZoom Option

- Delaware: \$139 (DE) + \$99/239/359 (LegalZoom)
- Missouri: \$25 (MO) + \$99/239/359 (LegalZoom)
- New York: Not available: recommend an attorney

legalzoom[™] *Non-Profit Questionnaire*

Due to a lengthy and complex process, LegalZoom does not form nonprofit corporations in New York. Instead, we recommend that you seek the help of an attorney. Our Business Advisory Plan gives you access to independent attorneys licensed in New York who can help you form your nonprofit. Hit "Continue" to learn how to connect to an attorney in our network.

IRS

[Revenue Procedure 2018-5](#), changed the user fees for applications for recognition of tax-exempt status that are filed with Form 8718. Until a revised version of Form 8718 reflecting the new application user fee structure is released, filers should file Form 8718 with the appropriate payment attached for the following user fees.

If applying for recognition of exemption under section 501 or under section 521 from organizations other than pension, profit sharing, and stock bonus plans described in Internal Revenue Code section 401, the user fee is \$600.

If applying for group exemption letters, the user fee is \$2,000.