

Division for Early Childhood of the Council for Exceptional Children Subdivision Guidebook



Division for Early Childhood
of the Council for Exceptional Children

Website: dec-sped.org

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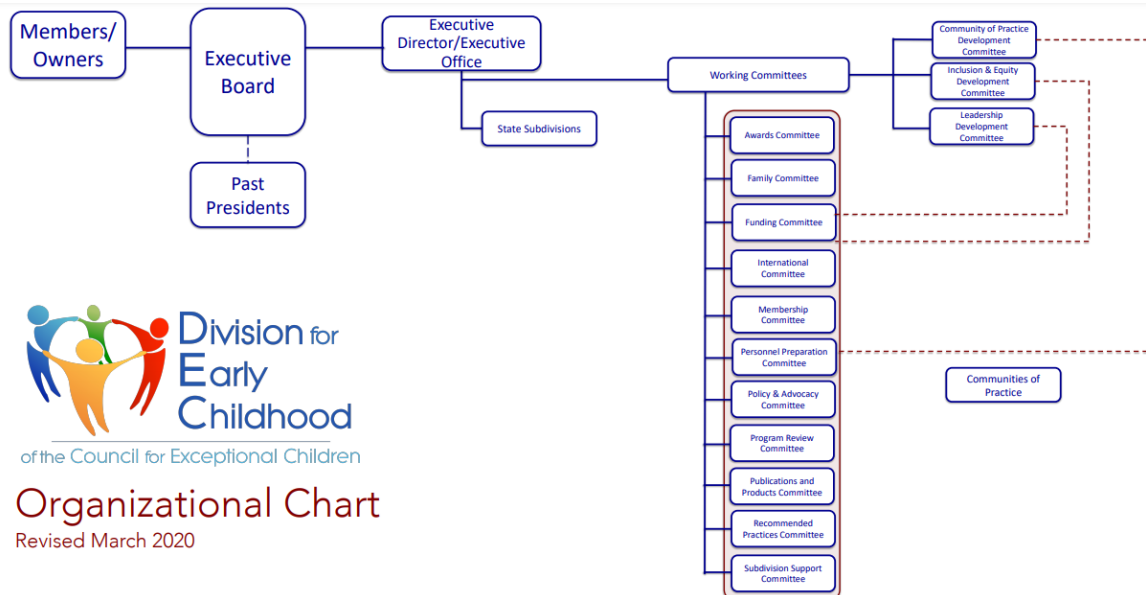
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DEC SUBDIVISIONS

DEC Subdivisions are state, province, or international units comprised of DEC members. For example, the Illinois DEC Subdivision is comprised of all DEC members in Illinois. Subdivisions provide a means for networking, professional development, and information sharing for DEC members in each state, province, or international unit. Anyone involved in subdivisions must be a member of CEC/DEC. Typical activities include sponsoring sessions, strands or workshops at state or provincial conferences; publishing a newsletter; engaging in political advocacy; and supporting the activities of DEC.

DEC ENDS, PRIORITY ISSUES, AND DEC ORGANIZATIONAL STRUCTURE

The subdivisions are a critical component in meeting the [DEC Ends Policies](#) (fundamental purposes of the organization) and [Priority Issues Agenda](#). Below you will find the DEC End's Policies and the [DEC Organizational structure](#). DEC advises that this information become a part of your onboarding process for new members. It is important for subdivision leaders and members to understand the value of and align their work in the organization.



GENERAL INFORMATION

Subdivisions Management

Subdivisions are managed and led by Subdivision Officers who are DEC members and volunteers of the organization. A minimum representation of the following five (5) Subdivision Officer positions is required and must include: President, Vice President or President-Elect, Treasurer, and one advocacy role (ex. CAN Coordinator). If there are not enough nominations to fill additional positions, responsibilities related to those positions (such as Membership chair) may be combined with required positions, as determined by the Board.

EXAMPLES OF ADDITIONAL SUBDIVISION OFFICER POSITIONS:

- Secretary
- Communications Chair
- Social Media Chair
- Membership Chair
- Member--At--Large
- CAN (Children's Action Network) Coordinator

Subdivisions do not need to have each of these positions represented; however, these are examples of positions that have existed in other Subdivisions. Subdivisions may also create any position (permanent or temporary / ad hoc) that they believe is necessary to complete their activities and tasks.

Alternative Structures

Combinations of states to form one subdivision is also an option. For more information on alternative structures contact the [Subdivision Support Committee Chair](#).

Note: State Units may have early childhood focused groups but these are not considered subdivisions. We highly discourage this practice. The link to DEC assures a link to all DEC services and supports for the state. To be recognized as and to use the name "DEC subdivision," the procedures outlined in this document must be completed. DEC, not CEC, is responsible for the division's subdivisions.

CHECKLIST IN ORGANIZING A NEW SUBDIVISION

EMAIL THE EXECUTIVE OFFICE

To initiate a new or reactivate a formerly active Subdivision, email the DEC Executive Office dec@dec-sped.org stating the interest your state has in becoming an active Subdivision. In this email include the name of your state. Any individual member may initiate this process, keeping in mind the required Subdivision Officers positions requirement once activated. If you need a list of members in your state, request this from the [Subdivision Support Committee Chair](#).

SCHEDULE THE FIRST OPEN MEMBER MEETING.

- To invite all members in the state to participate, request a list of members from the [Subdivision Support Committee Chair](#).
- Determine the overarching goals of the Subdivision that specifically align with [DEC Ends Statements](#) and [Priority Issues Agenda](#).
- Create a schedule of Officer and Member meetings/activities and set deadlines for accomplishing tasks.

ELECT OFFICERS AND ESTABLISH BYLAWS

Within the first 3 months, the newly established Subdivision must appoint or elect officers and establish bylaws. A sample bylaws document will be provided from which a new Subdivision may base their bylaws. Bylaws should be drafted by the officers, sent out to the membership list for approval.

EMAIL THE EXECUTIVE OFFICE

Once officers are confirmed, the Subdivision president should complete the Subdivision Quarterly Report form (<https://form.jotform.com/91395692010153>) by selecting the “Non-Quarterly Updates” option on question three. This form will collect information on the Subdivision’s Executive Board and contact information. *All Executive Board Members must be current members of CEC and DEC.*

Executive



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THE SUBDIVISION WILL BE OFFICIALLY
RECOGNIZED BY THE DEC EXECUTIVE BOARD

WHEN THE FOLLOWING ARE COMPLETE:

- All above steps completed.
- Bylaws have been approved by Subdivision and submitted to DEC.
- At least 10 DEC members in good standing reside in that state or province.

RECEIVE ACKNOWLEDGEMENT

Upon approval, the Subdivision officers will receive a letter from the DEC Executive Office acknowledging the status as an active DEC Subdivision.

SUBDIVISION RESPONSIBILITIES

Meetings

Subdivisions should hold no less than 4 member meetings per year. These can be face-to-face, conference call, virtual, and/or held at state and national conferences, as well as other venues and engagement opportunities where membership will likely be present. As well, Subdivision officers should hold monthly meetings to ensure the Subdivision is meeting its goals and timelines.

Subdivision Leader Activities

Subdivisions will participate in the regularly scheduled Subdivision Leader activities conducted by the Executive Office, Executive Board and/or the Subdivision Support Committee. These meetings will occur via conference call, virtually, and/or at the annual DEC conference. These meetings are developed to disseminate important information and help Subdivisions connect to one another, share ideas about activities, ways to communicate with members, strategies for inspiring member involvement, and examples of community collaboration activities sponsored by DEC Subdivisions. A list of these meetings can be found at <https://www.dec-sped.org/subdivision-support-committee>.

Marketing/Branding

All DEC Subdivisions must use the official DEC generated logo. If a state needs their state specific logo, contact the executive office at dec@dec-sped.org.

All Subdivision must use the following name: [insert state] DEC. Example: Vermont DEC or Vermont Division for Early Childhood.

Subdivisions are encouraged to use Collaborate, the DEC platform for communication. Please contact Diana Stanfill diana@dec-sped.org for more information on getting your subdivision included in Collaborate.

Subdivisions may also elect to use other social media platforms to communicate and update members.

State Membership Lists

CEC provides a quarterly membership update which includes full membership with physical and email addresses. The Subdivision Support Committee will provide updated membership lists upon request. Contact the [Subdivision Support Committee Chair](#) with requests.

Subdivision Annual Report and Subdivision Rebates

Subdivisions are responsible for completing an annual report which is collected via quarterly submissions. See Annual/Quarterly Report Submission for further information.

A reminder, upon completion of their Annual Reports, all DEC Subdivisions are entitled to an annual rebate, proportionate to the number of active DEC members located in their state. Each officially recognized subdivision will receive a membership rebate check for the preceding fiscal year by August 1. DEC Subdivisions must have a bank account opened under their Subdivision Name. DEC will not make Subdivision checks payable to individuals. You cannot gain a subdivision bank account without being first incorporated.

In summary, at a bare minimum, subdivisions must be incorporated. New subdivisions will be provisionally approved pending incorporation status within 6 months of approval. Permanent approval will occur after incorporation.

DEC SUBDIVISIONS INCORPORATION, NON-PROFIT STATUS, AND BANK REQUIREMENTS

The Division for Early Childhood (DEC) is a division of the Council for Exceptional Children, but has independent tax exempt status (501(c)(3)) from the IRS. DEC's Subdivisions are considered separate entities distinct from the international organization. * Note Change in 2021. DEC *does* require you to have nonprofit/501(c)(3)status. Individual states may require nonprofit status to gain your **incorporation status** which DEC does also require. Incorporation status requires gaining a Federal Employee Identification Number (FEIN).

DEC does **highly encourage** you to gain tax exempt status if you intend to or currently conduct activities such as conferences and other sources of revenue that you will have to pay taxes on. Subdivisions cannot do this through the Executive Office but must gain their own nonprofit and tax exempt status through their own state. A reminder, any revenue generation activity must occur only after the subdivision bank account is in place.



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To check if a subdivision already has active non-profit status, go here: [IRS Tax Exempt Organization Search](#).

To file for non-profit status, go here: [IRS Application for Recognition of Exemption](#).

More on Becoming A Non-Profit/Filing for Incorporation/FEIN can be found in Appendix A.

APPENDIX A

About Non-profits

A non-profit organization is one whose primary objective is to support some issue or matter of private interest or public concern for non-commercial purposes. There are different kinds of non-profits, one of them being a 501(c)(3), which is exempt from income and (sometimes) property tax, and able to receive tax-deductible charitable contributions.

Formulate a Mission Statement

As a non-profit organization, you exist to accomplish your mission, which should be crafted based upon your purpose, services and values. Many Subdivisions choose to align their mission with [DEC's Priority Issues Agenda](#).

File Articles of Incorporation

Articles of Incorporation are official statements of creation of an organization filed with the appropriate state agency. They are important to protect both board and staff from legal liabilities incurred by the organization, making the corporation the holder of debts and liabilities, not the individuals and officers who work for the organization.

The specific requirements governing how to incorporate are determined by each state. You can obtain the information you need to proceed with this step from your state Attorney General's office or your state Secretary's office.

Draft a Constitution and/or Bylaws

These are simply the "rules" of how the organization operates. Although a Constitution and Bylaws are not required to file for 501(c)(3) status, they will help you in governing your organization.

File for 501(C)(3) Status

To apply for recognition of tax-exempt status obtain the correct application and detailed instructions from the local IRS office. Documents can be downloaded from IRS web site at <https://www.irs.gov/pub/irs-pdf/i1023ez.pdf>



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It is important to file your application within 27 months of the date when your organization was established, or when your Articles of Incorporation were filed. Although the IRS may approve an additional extension under certain circumstances, missing the deadline may result in your Subdivision not getting 501(c)(3) recognition retroactive to its incorporation date.

Apply for a Federal Employer Identification Number

Regardless of whether or not you have employees, non-profits are required to obtain a federal Employer Identification Number (EIN) — also referred to as the federal ID number. Available from the IRS, this number is used to identify the organization when tax documents are filed and is used not unlike an individual's Social Security number. If you received your number prior to incorporation, you will need to apply for a new number under the corporate name. Ask for Form SS-4 when applying for your EIN.

File for State and Local Tax Exemption

In accordance with state, county, and municipal law, you may apply for exemption from income, sales, and property taxes. Contact your state Department of Revenue, your county or municipal Department of Revenue, local Departments of Revenue, and county or municipal clerk's offices.

Additional Considerations

1. Fulfill charitable solicitation law requirements. If your organization's plans include fundraising, be aware that many states and few local jurisdictions regulate organizations that solicit funds within that state, county, or city. Usually compliance involves obtaining a permit or license and then filing an annual report and financial statement. Contact the state Attorney General's office, the state Department of Commerce, state and local Departments of Revenue and county or municipal clerk's offices to get more information.
2. Apply for a non-profit mailing permit. The federal government provides further subsidies for nonprofits with reduced postage rates on bulk mailings.
3. Open a bank account and ascertain whether to use the accrual or cash method of accounting.