



Overview of a Coalition Membership

Membership in the coalition should not be limited to any particular segment of the community. In order to be an effective coalition, the membership makeup should represent the true picture of your community. If you want the community to participate, they must be included in the process.

Some coalitions are as simple as a membership made up of the fire department teaming with one of the local civic organizations or churches.

Some examples of coalition members/representatives from other areas are:

- Local industrial plant representative
- Representative from a major community employer
- Police/sheriff department representative
- EMS representative
- Retailers
- County/city officials
- Church/clergy representatives
- Professional people
- Contractors
- Hospital representatives
- Civic group representatives
- Church group representatives
- Convenience store representatives
- Fast food restaurant representatives
- School representatives
- Citizen representatives
- Media representatives

The size of your Community Fire Safety Coalition is determined by the necessary demographics of your area. However, the larger the coalition the more challenging it may become.

Overview of the IRS 501 (c)(3) Process

If your Community Fire Safety Coalition decides funds are necessary to meet the mission of the group, establishing a nonprofit corporation may be your next step. The process can be expensive and time consuming, but if you have structured your membership with professionals such as lawyers and CPAs, you may have the expertise to make this a simple process.

The IRS 501 (c)(3) application process is a critical step in organizing your nonprofit organization. The IRS application is needed to gain tax-exempt status for your organization, including the ability for contributors to your organization to make tax deductible donations.

To be tax-exempt as an organization described in Internal Revenue Code (IRC) Section 501(c)(3), an organization must be organized and operated exclusively for one or more of the purposes set forth in IRC Section 501(c)(3), and none of the earnings of the organization may inure to any private shareholder or individual. In addition, it may not attempt to influence legislation as a substantial part of its activities and it may not participate at all in campaign activity for or against political candidates.

The organizations described in IRC Section 501 (c)(3) are commonly referred to under the general heading of "charitable organizations." Organizations described in IRC Section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with IRC Section 170.