

**NICOTINE
WORLD
POLICIES AND**



**ANONYMOUS
SERVICES
PROCEDURES**

Updated as of January 2012

FORWARD

The following document states policies and procedures adopted by the Nicotine Anonymous World Services (NAWS) Officers.

These guidelines are a further definition of operating procedures incorporated in order to carry out the World Services Office Duties and Responsibilities listed in Article VII, Section 2 of the Bylaws of Nicotine Anonymous.

This document is updated quarterly to include changes to policies and procedures at the quarterly meetings of NAWS Officers.

Motions at Officer's meetings make all changes to the Policies and Procedures.

Nicotine Anonymous Privacy Statement

Nicotine Anonymous World Services gathers certain personal information from its members in an effort to provide them with exceptional service and information that will be of interest to them. We may from time to time share that information within Nicotine Anonymous for members' benefit as well as for the benefit of Nicotine Anonymous. Examples include filling orders, communicating upcoming events sponsored by World Services, intergroups, or groups, and measuring organizational growth geographically.

Nicotine Anonymous does not disclose any personal information about its members to anyone, except as may be required by law. Nicotine Anonymous does not rent or sell member information to anyone outside Nicotine Anonymous. Nicotine Anonymous maintains physical, electronic, and procedural security procedures designed to safeguard members' personal information from unauthorized access, disclosure and use. Only those trusted servants, employees and contractors who need to know member information are permitted access to it, and they are required to keep all member information confidential.

-Adopted by Nicotine Anonymous World Services July 20, 2002.

TABLE OF CONTENTS
NICOTINE ANONYMOUS POLICY AND PROCEDURES

1. WORLD SERVICES OFFICERS MEETINGS	4
2. TREASURY AND MONIES	4
<i>FISCAL YEAR.....</i>	<i>4</i>
<i>INCOME.....</i>	<i>4</i>
<i>EXPENDITURES.....</i>	<i>4</i>
<i>CASH DISBURSEMENTS PROCEDURE</i>	<i>4</i>
<i>BANK ACCOUNTS.....</i>	<i>5</i>
<i>“QUICKBOOKS” SOFTWARE PURCHASE & USAGE</i>	<i>6</i>
<i>WORLD SERVICES OFFICER TRAVEL POLICY</i>	<i>7</i>
<i>COORDINATOR TRANSPORTATION EXPENSES</i>	<i>8</i>
3. ARCHIVES	8
4. ELECTION OF OFFICERS	8
<i>NICOTINE ANONYMOUS WORLD SERVICES ORGANIZATION OFFICERS</i>	<i>8</i>
5. ORIENTATION OF NEW OFFICERS	10
6. OFFICERS JOB DESCRIPTIONS.....	10
<i>IT IS RECOMMEND THAT ANY OFFICER HAS A MINIMUM OF ONE YEAR FREE FROM NICOTINE IN ORDER TO SERVE ON THE BOARD.</i>	<i>10</i>
<i>FIRST YEAR</i>	<i>10</i>
<i>Chairperson-Elect.....</i>	<i>10</i>
<i>Treasurer-Elect</i>	<i>10</i>
<i>Secretary-Elect</i>	<i>10</i>
<i>SECOND YEAR</i>	<i>11</i>
<i>Chairperson</i>	<i>11</i>
<i>Treasurer</i>	<i>12</i>
<i>Secretary</i>	<i>14</i>
<i>THIRD YEAR.....</i>	<i>15</i>
<i>Chairperson Emeritus.....</i>	<i>15</i>
<i>Treasurer Emeritus</i>	<i>15</i>
<i>Secretary Emeritus</i>	<i>15</i>
7. COMMITTEES	15
<i>AUTHORIZED COMMITTEES:</i>	<i>15</i>
<i>Seven Minutes Committee</i>	<i>15</i>
<i>Traditions Committee.....</i>	<i>15</i>
<i>International Committee</i>	<i>15</i>
<i>Financial Committee</i>	<i>15</i>
<i>Bylaws Committee</i>	<i>15</i>
<i>Translation Committee.....</i>	<i>15</i>
<i>Credentials Committee</i>	<i>16</i>
8. COORDINATORS.....	16
<i>APPOINTMENTS AND APPROVALS</i>	<i>16</i>
<i>REPORTS</i>	<i>16</i>
<i>COORDINATOR JOB DESCRIPTIONS</i>	<i>17</i>

<i>By-laws Coordinator</i>	17
<i>Conference Coordinator</i>	17
<i>E-mail Coordinator</i>	17
<i>E-mail Pen Pal Coordinator</i>	17
<i>Office Manager</i>	17
<i>Literature Coordinator</i>	18
<i>Public Outreach Coordinator</i>	18
<i>Seven Minutes Editor</i>	18
<i>Snail Mail Pen Pal Coordinator</i>	18
<i>Teleservice Coordinator</i>	19
<i>The Book Coordinator</i>	19
<i>Web Coordinator</i>	19
<i>Worldwide Meeting List (WWML) Coordinator</i>	19

9. LITERATURE19

<i>DEVELOPMENT AND SUBMISSION PROCESS</i>	19
<i>APPROVAL PROCESS</i>	20
<i>COPYRIGHT AND REPRINT POLICY</i>	20
<i>LOGO COPYRIGHT POLICY</i>	21
<i>RESELLER’S DISCOUNT</i>	21
<i>CREDIT POLICY</i>	21

10. PROCEDURE FOR PUBLIC OUTREACH APPROVAL21

11. TELESERVICE PROCEDURES22

<i>RESPONDING TO TELESERVICE REQUESTS</i>	22
-------------------------------------------------	----

12. WORLD WIDE MEETING LIST23

13. E-MAIL PROCEDURES.....23

14. WORLD SERVICES CONFERENCE24

<i>COORDINATION</i>	24
<i>LOCATION</i>	24
<i>DISCLAIMER</i>	24
<i>AGENDA</i>	24
<i>FINANCIAL</i>	24
<i>SATURDAY & SUNDAY BUSINESS MEETING</i>	25

15. SEVEN MINUTES25

<i>SEVEN MINUTES EDITOR</i>	25
<i>Seven Minutes</i>	25

16. ORGANIZATIONAL CHART28

17. APPENDIX A - IRS TAX EXEMPTION LETTER.....29

1. WORLD SERVICES OFFICERS MEETINGS

•Frequency

Meetings of the World Services Officers will be held every three months, usually on the third Saturday of that month. A Teleconference or web conference call is held generally 1 month prior to the conference.

•Location

The World Services Chairperson determines the annual schedule and locations at the beginning of his/her term, subject to the approval of the Officers, and distributes to all Officers and coordinators.

•Quorum

A majority of the current, emeritus, and elect Officers must be present to constitute a quorum. Therefore, five of the nine Officers must be in attendance.

•Attendance

Officers and Coordinators are asked to attend. Any Nicotine Anonymous member is welcome to attend and participate in discussions.

•Voting

Only the nine Officers can present motions and vote on those motions. Officer's meetings follow a parliamentary procedure as outlined in Roberts Rules of Order.

2. TREASURY AND MONIES

Fiscal Year

Nicotine Anonymous uses the Calendar Year for its fiscal year. For all reporting purposes, our year begins on January 1st and ends December 31st.

Income

World Services will strictly adhere to the Twelve Traditions in matters of money and property. Our income is from contributions from individual members, groups, and intergroups, as well as from the sale of our literature. We do not accept outside contributions. Annual contributions from individual members may not exceed \$5000.

Expenditures

The World Services Chairperson or Treasurer can authorize expenditures up to \$500. Expenditures over \$500 require approval of the Officers except preapproved salary and normal business expenses.

The Treasurer can reimburse Officers and coordinators for postage, telephone, copying, and other authorized costs. Any single such reimbursement expense over \$100 must have the Chairperson's prior approval except normal business expenses.

Cash Disbursements Procedure

The cash disbursement function of the fellowship requires approval by the chairperson before any expenditure is made. Therefore, the following procedure is used:

1. All invoices, receipts, and statements (bills) from vendors, servants, and Officers are sent to the World Services Office at 6333 East Mockingbird Lane, Suite 147-817, Dallas, Texas 75214.
2. The bills are posted into the Accounts Payable (A/P) system.
3. A list of bills posted in the A/P system will be forwarded to the Chairperson for approval (suggested biweekly).
4. The Chairperson forwards the approved list to the Treasurer for payment.

NOTE: Bills that are sent directly to the Treasurer must immediately be forwarded for posting to initiate the approval cycle before they are paid. In the normal course of business, the Treasurer is not authorized to pay bills without approval. In emergency cases the Treasurer can pay bills up to the authorized limit.

Bank Accounts

The following are the approved World Services bank accounts:

1. World Services Checking Account

This account is used to deposit and disburse all funds received for World Services. This account is currently located at Wells Fargo Bank, Dallas, Texas.

One signer is required for transactions on this account. The Authorized Signers for this account are the Chairperson, Treasurer, Chairperson Emeritus, and Treasurer Emeritus.

All income -- contributions, literature payments, *Seven Minutes* subscriptions, etc. -- are deposited into this account by the Office Manager.

2. Investment Account

This account includes the funds allocated for our Prudent Reserve by the World Services Officers. These monies are to be invested in Certificates of Deposit at the above bank. These Certificates of Deposit are to be FDIC insured. Terms of Maturity are limited to maximum of one year. The Treasurer makes this investment.

3. Transfers

Transfers between these accounts can be made to cover anticipated expenses, equal to three (3) months.

4. Prudent Reserve

The prudent reserve for the checking account is three (3) months anticipated operating expenses.

The prudent reserve for the investment account is \$20,000.

5. Excess Funds

Excess funds are maintained in an Investment Bank Account separate from the General Checking Account. These funds normally amount to the amount exceeding three months operating expenses and are invested in FDIC insured interest bearing accounts.

“QuickBooks” Software Purchase & Usage

The active Treasurer is to purchase one copy of the current years upgrade, if needed, for "QuickBooks Pro". The copy of QuickBooks Pro is to remain in the possession of the Office Manager.

1. The office Manager will give out appropriate user names and passwords to those involved with “QuickBooks” namely the Treasurer Elect, Treasurer, and Treasurer Emeritus
2. The installation of "QuickBooks" is to be registered with the QuickBooks software company (Intuit) under the name of Nicotine Anonymous. The registered copy is the property of Nicotine Anonymous and that fact that the point of contact will change needs to be properly communicated to Intuit when communicating with them
3. The registration number can be accessed by pressing the key F1 on QB's site if needed.

World Services Officer Travel Policy

Over the years, Nicotine Anonymous has developed a procedure for reimbursing its World Services Officers which takes into account the reality of the Fellowship's economic situation. This policy is to only reimburse Officers for the transportation portion of their travel expenses. This policy creates some level of expense to individuals who serve as a World Services Officer because meals and ancillary costs for out of town travel are not reimbursed. The normal course of events works as follows:

1. The Officers convene a minimum of four quarterly meetings a year. These meetings may occur in different cities around the country or via the internet. When these meetings are scheduled as face-to-face, they are scheduled in cities in which (an) officer(s) lives to decrease travel costs. Each year the fourth or last quarterly Officers meeting takes place at the annual World Services Conference.
2. Local intergroups host any face-to-face WSO meetings.
3. The hosting local intergroup arranges for volunteers who provide lodging in their residence for the visiting Officers; transportation to and from the airport, and transportation to and from the location of the WSO quarterly meeting.
4. At the annual World Services Conference, the World Services Officers provide their own local transportation and lodging.
5. World Services Officers can pay for their own airfare and then be reimbursed. If special arrangements are needed, the officer may wish to contact the Chairperson for assistance. The officers are asked to take into consideration what is a reasonable charge for airfare when making arrangements. If an Officer drives to the meeting, the fellowship reimburses mileage at the current rate allowed by the IRS as a deduction. The ceiling on the mileage reimbursement is the current cost of an adequate airplane ticket as determined by the Chairperson. Note: cancellation insurance for flights is not to be purchased; any penalties for flight cancellations/changes will be paid by NAWSO.
6. World Service Officers follow the normal Cash Disbursement Procedures and submit their expense reimbursement requests to the World Services Office who includes them on the Accounts Payable list.

Occasionally the hosting intergroup is unable to meet its obligations to provide housing or transportation for the incoming World Services Officers. In such circumstances the local intergroup host and the Chairperson of Nicotine Anonymous make arrangements for commercial lodging and/or rental cars for the affected Officer(s). These decisions are made by the host and the Chairperson, not the individual officer(s).

In the past, some World Services Officers chose not to request transportation expense reimbursement. This is an individual choice. The fellowship will graciously accept this generous donation but it is not a requirement for serving as a World Services Officer. Non-reimbursed travel expenses may be tax deductible.

-Adopted by Nicotine Anonymous World Services October 22, 2011.

Coordinator Transportation Expenses

Committee chairs and coordinators will not be reimbursed for any transportation expenses to quarterly World Services Officers meetings and the Annual World Services Conference. However, they are required to file quarterly reports in lieu of their attendance.

3. ARCHIVES

Nicotine Anonymous shall keep an archive of all items listed below. The Office Manager will be responsible for gathering, organizing, and maintaining documents pertaining to the history of Nicotine Anonymous with the help of officers and committee chairs. A single original hard copy of everything should be kept. Items should be categorized as follows.

- i. Literature
- ii. Seven Minutes
- iii. Conference materials
- iv. *The Book*
- v. Legal matters
- vi. Intergroup information
- vii. Communications (Formal written or emailed communications by NAWSO. (This does not include informal emails between officers)
- viii. Financials
- ix. Minutes

The financials to be kept are all tax returns and annual reports and statements--but not monthlies and quarterlies.

4. ELECTION OF OFFICERS

Nicotine Anonymous World Services Organization Officers

<u>First Year (Elect)</u>	<u>Second Year (Current)</u>	<u>Third Year (Emeritus)</u>
Chairperson	Chairperson	Chairperson
Treasurer	Treasurer	Treasurer
Secretary	Secretary	Secretary

Serving as an Officer is a three-year commitment. Quarterly Officer's meetings are held during the months of July, October, and January in addition to a teleconference call placed in March. A series of meetings occur over the course of the annual World Services Conference in April.

At the Conference, the Officers present an array of voting items before the Fellowship for consideration and holds the annual election of Officers for the coming year. All Officer's positions are enhanced by having a computer and being accessible on-line through e-mail as this allows for quick, inexpensive, easy communication among members. **NOTE about e-mail communications:** Official NAWSO business is to be e-mailed to Officers and other appropriate individuals (Traditions Committee, Coordinators) only. E-mail lists for individual groups can only be used by the Chairperson.

All candidates for Officer positions should be committed to spearheading activity throughout their tenure, which will help the Fellowship reach and support the still suffering addict. Officers attend all Officer meetings as well as the Conference and participate on various committees.

Chairperson

The candidate who accepts the position of Chairperson should have goals in mind to stimulate the Fellowship so that we can accomplish our primary purpose.

Treasurer

The candidate who accepts the position of Treasurer will need experience and knowledge of accounting and finance.

Secretary

The candidate who accepts the position of Secretary should have the ability to take notes and organize. Computer experience required.

5. ORIENTATION OF NEW OFFICERS

At the first meeting following the World Services Conference, known as the “April Sunday Meeting”, newly elected Officers will receive an orientation binder. The binder will contain, at minimum, the following: The Bylaws of Nicotine Anonymous, the Policies and Procedures, the Organizational Chart, the most recent Officers and Staff Directory, and the Nicotine Anonymous World Services IRS Tax Exemption letter (See Appendix A), Intergroup contact list, Other Resources flyer, list of official email addresses.

6. OFFICERS JOB DESCRIPTIONS

It is recommend that any officer has a minimum of one year free from Nicotine in order to serve on the Board.

First year

Chairperson-Elect

The Chairperson-Elect acts as the Intergroup Liaison, linking the Officers to the Intergroups, which represent over half of the Fellowship's recovery meetings. Over the course of the year, the IGL sends out up to four mailings to the Intergroups to keep members apprised of the Officer's activities. The contents of the mailings are the responsibility of the IGL with input from the Officers. Contacts are made to each Intergroup representative to update names and addresses and to learn of any issues that the Officers may address on behalf of the Intergroups. The Chairperson-Elect maintains a list of all action items at Officer's meetings. This list will be distributed to all Officers.

Treasurer-Elect

Serves on the financial committee to help produce the financial reports. (Templates and samples available for review.)

Secretary-Elect

Secretary-Elect assembles materials for two mailings to all meetings. The current Officers typically decide on the mailing contents, which relate to current issues. The annual January mailing must include, at a minimum, the Meeting Confirmation Letter. Samples exist in the Secretary Elect materials provided by the Secretary. The Secretary-Elect creates one prototype of the mailing and forwards this to the remote service office to generate the mailing and send to all the groups from the listing. The Secretary-Elect is also responsible for updating Policies and Procedures as approved by the Officers and sending an updated copy to officers as changes are made. Secretary-Elect shall also send a copy of the Polices and Procedures to all committee coordinators following the annual conference. A back-up copy of all files on the NAWS lap top should be made before and after each World Services Officers' meeting.

Second Year

Chairperson

Responsible as an officer of World Services for upholding the duties and responsibilities of Nicotine Anonymous World Services, and the limitations of those duties and responsibilities, as stated in the Bylaws of Nicotine Anonymous.

Responsible for appointing service activity coordinators for the year's service,

At the Officer's meeting immediately after the conference, the Chairperson sets the quarterly meeting calendar for the term, subject to the approval of the Officers.

Responsible for carrying out tasks or projects as set out by the Officers and as designated to the Chairperson with his or her concurrence.

Additional tasks include official correspondence, coordination of the quarterly Officer's meeting, etc.

Responsible for coordinating and overseeing the functions and activities, including reporting, of the World Services Officers and service appointees. By the following function or activity, the Chairperson will monitor:

Treasury - Oversees functioning to ensure Treasury performance in:

1. Maintenance of our financial records on World Services approved software.
2. Reporting:
 - Quarterly reports for Officers:
 - Statement of Cash Flows
 - Cash Disbursement Journal
 - Balance Sheet
 - Profit and Loss Comparison
 - Annual report for Officers and Conference.
3. Tax Reporting – Review the following documents two (2) weeks prior to their respective due dates:
 - Annual State Sales Tax Return to the State of Texas as the local taxing agency.
 - Annual Federal and State Income Tax Returns.
 - Nonprofit Information Returns.
 - Federal and State Quarterly and Annual Payroll Tax Returns as necessary.

Secretary - Oversees functioning to ensure Secretarial performance:

1. Records minutes of quarterly officers meetings.
2. Distributes approved minutes to all Officers, committee chairs, and intergroup contacts.

The Book - Oversees to ensure that writing and publication are proceeding and that publication costs are estimated for Treasurer and Officers.

Conference - Oversees to ensure that Conference Coordinator makes all arrangements for annual conference; coordinates costs with Officers and Treasurer; and coordinates

business agenda of conference with the Conference Coordinator to be presented to the Officers. It is the responsibility of the Active Chair to ensure the approved disclaimer is visible near or on the Glenn K. Audio table at the conference.

Literature - Oversees to ensure that Literature Coordinator and Office Manager:

1. Distributes literature proposed for approval to the Officers.
2. Arranges for printing of approved literature and coordinates costs with Treasurer.
3. Makes printing masters available to printer and coordinates subsequent printing orders with printer and Office Manager.

Seven Minutes - Coordinates with Editor to distribute the financial reports and a summary of the Officer's quarterly activities. The chair will also write a quarterly article for Seven Minutes.

Office Manager - Oversees to ensure that the remote office service:

1. Responds to mail and requests for literature, starter kits and other World Services items, and obtains and coordinates volunteer assistance as needed.
2. Coordinates printing and shipping needs with Office Manager and suppliers.
3. Makes quarterly reports to the Officers and annual report to the conference.
4. Maintains meeting additions, changes and deletions.

Outreach - Oversees to ensure that Outreach Coordinator coordinates public outreach efforts of Intergroups.

Teleservice - Oversees to ensure that Teleservice Coordinator coordinates efforts of Teleservice members, supplies them with current informational materials. Chairperson (or other officer) responds to telephone calls as referred by Teleservice members.

Treasurer

Duties and responsibilities:

Maintains the books and records of Nicotine Anonymous utilizing **World Services approved software** in accordance with General Accepted Accounting Principles and provides for the safeguarding of Fellowship assets by establishing adequate safeguards and separation of duties. Files all necessary Federal and State tax returns and forms and pays all taxes due May 15 of every year, unless otherwise noted below. Provides timely and accurate Financial Statements to the World Services Officers on a quarterly basis and annually to the World Services Conference.

The Treasurer shall:

1. Maintain books of record on a "Modified Cash-Basis" using World Services approved software.
2. Coordinate a procedure with the Office Manager for electronically transmitting the World Services approved software file to the Treasurer to allow the Treasurer to perform his/her duties without causing interference.
3. Review books on a monthly basis to establish their accuracy.
 - a. Reconcile Bank Accounts.

- b. Compare shipments per fulfillment house with billings per the remote office service.
 - c. Accrue expenses for the Office Manager, UPS and Literature orders.
 - d. Review Accounts Payable and Accounts Receivable for reasonableness.
 - e. Review Stock Status Report for inventory items for reasonableness.
 - f. Review all sales invoices.
 - g. Review all expense accounts.
4. Pay all Fellowship bills due on their due date or sooner.
5. Arrange for an annual physical inventory with appropriate year-end cut-off procedures established for the Business Office.
6. Perform payroll duties if the fellowship has employees.
7. Complete and file all required federal and state tax returns and/or information returns prior to the end of their term or the return due date, whichever comes first, as follows:
 - a. Federal Form 990-EZ Short Form/Return of Organization Exempt from Income Tax
 - b. State Form [CT-RRF-1], Registration/Renewal Fee Report To Attorney General Of State (Charitable Trust Form) *(due April 15, no later than four months and fifteen days after the end of the organization's accounting period)*
 - c. Form 199 State Exempt Organization Annual Information Statement
 - d. State Form [BOE-401-A] State, Local and District Sales and Use Tax Return
 - e. Statement by Domestic Nonprofit Corporation. Pay State Non-Profit Statement annual [\$10.00] fee if required.
 - f. File all State and Federal Employer Tax Forms as necessary; these include the following:
 1. Federal 941 Employer's Quarterly Federal Tax Return
 2. Federal 940 Employer's Annual Federal Unemployment Tax Return
 3. Federal W-3 and W-2's
 4. State [DE 88] Payroll Tax Deposit
 5. State DE Quarterly Wage and Withholding Report
 6. Form DE 43 Annual Reconciliation of State P.I.T.
 - g. File any other forms for the fellowship as required by federal and state governing bodies.
8. Provide to the chairperson a copy of all federal and state tax documents two (2) weeks in advance of their due dates.
9. Maintain appropriate files for Fellowship records as follows:
 - a. Vendor files for paid bills
 - b. Bank accounts
 - c. Monthly accounting files
 - d. Federal and state tax return files

- e. Permanent files
 - f. Monthly general ledgers
 - g. Annual general ledger
10. Provide the World Services Officers with quarterly financial statements to include the following:
 - a. Statement of Cash Flows
 - b. Cash Disbursement Journal
 - c. Balance Sheet
 - d. Profit and Loss Comparison
 11. Provide the World Services Conference with a calendar year-end report.
 12. Provide the officers with annual financial statements to include a Profit and Loss, Balance Sheet, a Statement of Cash Flows and a verbal explanation of all significant items.
 13. Provide chairperson with monthly check register for review and copy to all Officers.
 14. Provide *Seven Minutes* editor with financial summary for each issue.

Secretary

Transcribes the minutes for all business meetings and distributes a draft of the minutes to the Officers within two weeks of the meeting. Forwards the minutes to the Traditions Committee and the Officers concurrently. Provides samples of mailings to Secretary-Elect.

1. Attends and records the minutes for all business meetings, including the conference.
2. Incorporates officer or committee reports into the minutes.
3. Distributes proposed minutes to all Officers and the Traditions Committee before the next Officer's meeting.
4. Distributes all approved minutes to all officers, committee chairs, and intergroup contacts.
5. Provides Officer's Manuals for the elect Officers at the conference as described in Section 4.
6. Creates and maintains the list of current conference delegates.
7. Provides three copies of the Delegates List to the Chairperson for the roll call for each conference business meeting.
8. Acts as a mentor to the Secretary-Elect.
9. Provides the incoming Secretary with the following at the conference:
 - a. Minutes archives
 - b. Current Delegate List
 - c. NAWS owned laptop computer
10. Provides minute archives to the Archive Coordinator.
11. Will send a draft of the minutes of each officer's meeting to the Secretary Emeritus within 1 week of the meeting.
12. Make a back-up copy of all files on the NAWS lap top before and after each officer's meeting.

Third Year

Chairperson Emeritus

Serves the Officers in an advisory capacity. Passes on all appropriate and archived records to the Chairperson. Acts as liaison to the literature committee in the processing of new publications

Treasurer Emeritus

As needed, assists the Treasurer with the preparation of the Monthly Financial Statements. Passes all archived books and records to the Treasurer. The Treasurer Emeritus will also act as the liaison to the World Services Conference Chairperson.

Secretary Emeritus

Provide an Archive of minutes produced from business meetings from current year to active Secretary. Responsible for distributing minutes to all Intergroups and the business office . Responsible for distributing Officer-approved conference minutes to all attending delegates. Passes on all archived minutes to the Secretary. After receiving the draft of the minutes from the quarterly officer's meeting, the Secretary Emeritus shall write a brief summary of issues discussed and send to the *Seven Minutes* Editor within two weeks for inclusion in the next issue of *Seven Minutes*. Is responsible for updates to the Conference Guidelines. *Assists Chair-Elect in completing the Action Items list.*

7. COMMITTEES

Authorized committees:

Seven Minutes Committee

Responsible for dealing with issues concerning the publication of *Seven Minutes*.

Traditions Committee

When tradition issues arise, the Chairperson will use this committee as her/his advisory board. The Chairperson makes the Committee up of the previous year's Emeritus Officers, as well as any other special designation.

International Committee

Responsible for dealing with Nicotine Anonymous matters outside of the United States of America, including correspondence and literature.

Financial Committee

Responsible for advising the Officers on short and long-term financial policy.

Bylaws Committee

Responsible for dealing with issues concerning revisions to the Bylaws.

Translation Committee

When pieces of literature are made available to non-English speaking countries via the Nicotine Anonymous website, the Translation Committee is responsible for providing our Webservant with accurate translations of these pieces. Also, should non-English

versions of hard copies be manufactured, this Committee is responsible for providing the translations to the Literature Committee.

Credentials Committee

For each conference, three Officers at the Friday pre-conference Officers meeting will be selected by the Board to serve as the Credentials Committee for the duration of the Conference. It is recommended that they be the three Chairperson positions, if possible. The purpose of the Credentials Committee is to review the applications of un-registered delegates to the annual Conference. These applications will be reviewed in light of the criteria outlined in the World Services Bylaws, Article V, section 5a-f, and Article VI, section 1 a-c. The request to be a delegate must be made in writing and must be submitted before the roll call of delegates at the conference. The application should be accompanied by the support of any delegates present from the Intergroup affected. The Credentials Committee's decision shall be unanimous and its decision will be final and binding. The Intergroup or the meetings the delegates represents will be notified of the decision by the Secretary, in writing, by mail.

Orientation of Committee Chairpersons and Coordinators

In order to ensure a smooth transition of responsibility, all outgoing Committee Chairs or Coordinators will transfer copies of important documents to the incoming Committee Chair or Coordinator, and make themselves available in person or by phone or email, to the incoming person for a transition period of six months to one year. Items to be transferred should include copies of documents or files regarding ongoing or current projects and copies of the past four reports to the World Services Chair. If outgoing Committee Chair or Coordinator does not fulfill these responsibilities the Board Chair will appoint an officer to fulfill above transfer and orientation.

8. COORDINATORS

Appointments and Approvals

- The Chairperson appoints all coordinators.
- Appointments are for one year. However, a new Chairperson can reappoint any coordinator. If a coordinator wishes to serve for a second year, the Chairperson may reappoint said coordinator. -

Reports

- All coordinators report to Chairperson and submit reports in writing to the quarterly Officer's meetings.
- The coordinators are welcome to attend the quarterly Officer's meetings but are not required to do so.
- Quarterly reports should be submitted in writing to the Chairperson at least one week before to each meeting.
- These reports include information of what has occurred in the past quarter. For example:
 - ✓ Are there successes to report or concerns that the coordinator has about the commitment?

- ✓ What type of questions has arisen?
- ✓ If there are numbers, give the number of members, number of questions, who is asking the questions, is there an increase or decrease in numbers etc.
- ✓ What do the officers need to know about the committee?
- ✓ Is there something the officers need to attend to? Is a change indicated?
- ✓ How can officers better serve this committee?
- ✓ Briefly report on who, what, where, when, and how If appropriate.

Coordinator Job Descriptions

By-laws Coordinator

Responsible for coordinating activities of the By-laws Committee, compiling suggested corrections to By-laws, and presenting suggested corrections to the conference.

Conference Coordinator

Responsible for coordinating with the current World Services Conference Chairperson.

E-mail Coordinator:

Processes all e-mail received at Nicotine Anonymous to appropriate recipient. Forwards to E-mail Servants, Nicotine Anonymous Office Coordinator, Chairperson, outreach coordinator, etc. for their response. Selects, trains and provides support services to E-mail Servants.

E-mail Pen Pal Coordinator

Responsible for receiving e-mail requests for pen pals; adding names to the e-mail pen pal list; and sending out the list.

Office Manager

The Office Manager is responsible for fulfilling the business activities of Nicotine Anonymous including:

- processing payments for and shipping orders, maintaining the books, ensuring inventory of items and requesting board approval for printing when necessary
- compiling financial data in support of the accountant and treasurer in the preparation of state and federal filings
- keeping updated the subscriber list for Seven Minutes, the Nicotine Anonymous periodical, in support of its publisher
- **coordinating storage of the Nicotine Anonymous archives and inventory**
- maintaining Nicotine Anonymous telephone presence
- providing timely and courteous response to concerns from members, the public, Nicotine Anonymous officers and coordinators
- preparing reports on these activities as required by the board
- attending board meetings when requested
- review and renew duties and compensation rate annually at each January board meeting with NAWSO

Literature Coordinator

Responsible for new literature idea development. Receives, edits, and reviews all new literature submissions. Presents, makes recommendations on new, and revised literature, and any factual changes needed in the literature, to the Board Officers at quarterly meetings. Responsible for applying for the Cataloging-In-Publication (CIP) number on any new/revised books and audio cassettes.

Public Outreach Coordinator

Responsible for selecting and communicating ideas to promote public awareness of Nicotine Anonymous, subject to conference approval; developing and/or collecting material to be available to assist individual groups in performing outreach programs; and working with the project leaders of the individual projects adopted at the conferences.

Public Outreach Coordinator tasks:

- Prepare and provide outreach flyer to Secretary Elect for bi-annual group mailing.
- Prepare and provide outreach flyer to Chairperson Elect for January intergroup mailing.
- Provide *Seven Minutes* editor with quarterly article.
- Provide content for outreach area of Nicotine Anonymous web site.
- Prepare and conduct workshop at annual conference to solicit volunteers and to inform and motivate membership about outreach opportunities.
- Report to Officers the status of each outreach project at each Officer's meeting.
- Enroll, support and supervise each outreach project and project leader:
 - Each leader will document requests for material or information, and will prepare a report for quarterly Officer's meetings.
 - Each leader will develop a procedure and furnish that to the secretary-elect to be included in the Policies & Procedures.

Seven Minutes Editor

Responsible for the publication of the Nicotine Anonymous quarterly newsletter. This includes writing and editing submitted articles; submitting copies to Traditions Committee for review; having publication formatted, typeset, printed and distributed. (Publication timelines and procedures can be found on page 26).

Snail Mail Pen Pal Coordinator

- Retrieve all correspondence forwarded to Nicotine Anonymous from anyone, anywhere, who expresses interest in communicating with other nicotine addicts.
- Update and manage list of all persons who have contacted Nicotine Anonymous for the purpose of written correspondence with other nicotine addicts.
- Respond to each request with a copy of the pen pal list and a brief personal note.
- Once or twice a year, send out a postcard to everyone on the list asking for feedback: "would you like your name to remain on the list?"; "has this method of communicating with other nicotine addicts been helpful?" etc.

- Forward literature or request that World Services send a Meeting Starter Kit.

Teleservice Coordinator

- Seek abstinent, committed members for a year's service.
- Send new Teleservice members full Teleservice kit, including instructions on use of code and message retrieval and quarterly meeting updates.
- Respond to inquiries from Teleservice members on how to handle calls and consulting with or referring to an officer as appropriate.
- Handle service interruptions and repair or coordinate with Office Manager.

The Book Coordinator

Responsible for coordinating the activities for the revision of *The Book*.

Online Meetings Coordinator

The Meetings Coordinator will liaise between Nicotine Anonymous' robust "online community" and various NAWS Officers and Committee Members. Duties include:

- Working with our Worldwide Meeting List Coordinator and Webservant to regularly update information on online meetings as listed on the NicA website.
- Working with each online group/intergroup's "owner" to distribute quarterly reports on Board activities, including issues that will be addressed at the annual WSO Conference. If practical, the Online Meetings Coordinator could post these reports directly by joining each group.
- Deliver reports (written or verbally) to the NAWS Board at each of their quarterly meetings. Reports should include completed tasks, as well as specific concerns fielded from the online community.

Web Coordinator

Regularly monitor and test our World Services website for up-to-date information and ease of use, and provide improvement ideas to the Chairperson. Upon approval from the Chairperson, the Web Coordinator will post updates to the Current Events, Public Outreach, and Archives sections, and/or provide approved work orders to the web hosting company.

Worldwide Meeting List (WWML) Coordinator

Updates and maintains a current website database of all registered groups and intergroups. These updates may come through the annual mailing of the Meeting Confirmation letter, Add/Change/Delete forms, and other means.

9. LITERATURE

Development and Submission Process

- Literature can either be developed internally by World Services task forces or submitted by individual members, meetings or intergroups.
- All such literature is submitted to the literature coordinator who reviews it. The coordinator then submits it with recommendations to the Chairperson at least four weeks in advance of the Officer's meeting.

- Officers review literature thoroughly in advance of their meeting.

Approval Process

- World Services Officers can approve submitted literature at their quarterly meetings pending final approval by the delegates at the annual World Services Conference.
- Officer approved literature can be printed and distributed by the World Services office but it cannot carry the Nicotine Anonymous logo nor “World Services Approved Literature” designation.
- Literature coordinator submits all officer-approved literature to the delegates at the annual conference. Copies will be provided for all delegates and coordinator will report and recommend. Delegates can discuss and then vote for final approval or disapproval.
- With conference approval, literature can bear the logo and the “World Services Approved Designation.” If a piece is disapproved, the World Services office can no longer print or distribute it.
- The Officer’s may make non-substantive corrections, e.g. spelling, typos etc. without conference approval.
- Any revised pamphlets will immediately replace the previous inventory.

Copyright and Reprint Policy

All individuals or organizations must secure permission, in writing, from the World Services Office before quoting or reprinting any portions of Nicotine Anonymous material. Photocopying literature from printed material or copying from the World Services website to any website or for public distribution is a copyright infringement. Individuals are encouraged to read Nicotine Anonymous literature online at the official website. Literature may be purchased from the online store or by downloading a literature order form.

The following are the parameters within which permission may be granted to use Nicotine Anonymous material:

- a. Nicotine Anonymous gives registered intergroups and Nicotine Anonymous groups permission to use the Nicotine Anonymous Twelve Steps, Twelve Traditions, and logo on their local website and local information. (The Nicotine Anonymous Twelve Steps and Twelve Traditions must also include the AA disclaimer and the AA Twelve Steps and/or Twelve Traditions)
- b. Other than registered intergroups and Nicotine Anonymous groups, any permission to reprint the Nicotine Anonymous Twelve Steps and Twelve Traditions is also contingent upon the requesting party receiving permission by Alcoholics Anonymous World Services.
- c. The length of the reprint or quote should never exceed 25% of the original piece. Reprints or quotes from Nicotine Anonymous books or pamphlets should never exceed 25% of a single chapter or section. A reprint from the meditation book is limited to one meditation at a time.
- d. The proper notation or credit identifying the origin of the quote or reprinted portion must always be included.

- e. When granting permission to reprint literature, we request the addition of the disclaimer, “permission to reprint this material does not imply Nicotine Anonymous affiliation with or endorsement of this publication or organization.”
- f. World Services wants to ensure that any literature that is read by those surfing the Internet will be the most current conference approved literature. Therefore, any website that wants to display any Nicotine Anonymous literature should instead link to the publication on the World Services Website publications page (<http://www.nicotine-anonymous.org/pubs.asp>).

Logo Copyright Policy

The copyright symbol (the letter R in a circle) should be used whenever printing or presenting the Nicotine Anonymous logo. In addition to providing legal protection, including this copyright symbol allows us to print the logo using any color combination we wish.

Reseller’s Discount

- Resellers will receive 20% discount off full list price regardless of quantity.
- Resellers must pay shipping and handling.

Credit Policy

- NAWS will not hold shipping additional literature orders to credit accounts until an invoice is 30 days past due.
- The remote office service will request a credit report be completed when credit is requested for literature orders

10. PROCEDURE FOR PUBLIC OUTREACH APPROVAL

The World Services Officers have approved the concept of reimbursing intergroups, groups and individuals for the cost of individual public outreach projects up to a ceiling of \$500.00 per project. There are three aspects to this process as follows:

- ✓ Each project must be identified by name.
- ✓ A Public Outreach Project Approval form must be filled out and signed by the requesting individual for each project. The form must be submitted to the Public Outreach Coordinator and Chairperson. Required forms can be obtained from the World Services Office:
6333 East Mockingbird Lane, Suite 147-817
Dallas, TX USA 75214
877.879.6422 (trynica) or (469) 737-9304
Fax (888) 390-5873
or online at: www.nicotine-anonymmous.org/outreach.asp
- ✓ A Public Outreach Literature Request Form must be filled out and signed if our literature is to be used for the project. This form needs to be included with the overall Public Outreach Project Approval form.

Electronic submission is allowed by using Excel documents available

online at: www.nicotine-anonymous.org/outreach.asp.
Email forms to outreachcoordinator@nicotine-anonymous.org and
chairperson@nicotine-anonymous.org.

Forms can also be mailed for approval to:
Nicotine Anonymous World Services Office
6333 East Mockingbird Lane, Suite 147-817
Dallas, TX USA 75214

2. Approval

The project must be approved by the Public Outreach Coordinator and the Chairperson of Nicotine Anonymous. Request forms are then forwarded by the chairperson to the World Services Office for further processing.

3. Arrangements for reimbursement of expenses

If you will be requesting reimbursement for expenses, it is advisable to contact the Outreach Coordinator for pre-approval before beginning your project. Expenses can then be reimbursed after they are incurred by turning in receipts to World Services for reimbursement, accompanied by a copy of the approved Project Approval form. If necessary, arrangements can be made for direct-billing by the appropriate vendor to World Services Office.

11. TELESERVICE PROCEDURES

Email is sent to the Teleservice Coordinator who in turn forwards it to the regional volunteer to take appropriate action.

Responding to Teleservice Requests

1. If the caller is looking for meeting information:
 - a. The caller will be greatly encouraged to leave a number. If the caller leaves a number – please call back within 24 hours with the appropriate information.
Remember to always give contact information for groups and intergroups.
If the caller leaves only an address – forward a request to the business office to send info (via e-mail, snail mail or fax), or print out info on your own and send out via U.S. mail.
2. The most difficult request to deal with is from those who have no nearby meetings. Here are some options to offer them:
 - a. Pen Pal Programs – We have both snail mail and e-mail pen pal programs. Snail mail requests can be sent to the NAWSO address, and e-mail requests can be sent to info@nicotine-anonymous.org
 - b. Online meetings and e-mail groups – This information is on the meeting lists and on the website.
 - c. Those without meetings can start meetings of their own. Starter Kits are available on the Internet or forward this request to remote office service.

3. For any other requests, please deal with as your own good sense dictates. Do not hesitate to contact the national or regional coordinator. Many callers will want to talk for a considerable time. It is your option as to how much time you will give to each call. Overall, we should be courteous and compassionate. Remember most of the time we are the first contact these people will have with our fellowship. We all know the importance of a good first impression.
4. It is of utmost importance that we respect the anonymity of the people we call. When calling, do not identify yourself as being from Nicotine Anonymous until you verify you are speaking to the proper person. Also, do NOT leave a message that you are from Nicotine Anonymous on an answering machine or voice mail unless the caller has said that it is secure. I usually say that I am "John Doe" (your name) and I am calling in response to their request for information.

12. WORLD WIDE MEETING LIST

- All groups must register with Nicotine Anonymous World Services in order to be listed in the World Wide Meeting List.
- To register, an add/change/delete form must be completed and submitted to NAWS.
- All meeting changes must be submitted to NAWS on an add/change/delete form or on the confirmation letter.
- All groups must confirm their existence annually by responding to the annual Meeting Confirmation letter. The new World Services Officers policy adopted 10/12/2002 states that if individual groups do not respond to the Meeting Confirmation letter for two consecutive years, those meetings will be deleted from the World Wide Meeting List.

13. E-MAIL PROCEDURES

Routing has been set up by our Webmaster so that all mail addressed to Nicotine Anonymous (info@nicotine-anonymous.org) is routed directly to the E-mail Coordinator's home computer. The E-mail Coordinator then forwards each e-mail to the appropriate Nicotine Anonymous servant (i.e. Chairperson e-mail is forwarded to the Chairperson, inquires about our program are forward to one of our e-mail servants), who responds directly from their home computer.

Nicotine Anonymous information and web site links and contacts:

Our Main Home web page: <http://www.nicotine-anonymous.org>. On our home page you will find links to our web pages for:

- What's New
- Public Outreach
- Archives
- On-line ordering
- Meetings
- Starting New Meetings
- Translation links in Spanish, French, German, Swedish and Portuguese, etc.

Additional resources are: our E-mail Pen Pal Coordinator and on-line chat contacts.

14. WORLD SERVICES CONFERENCE

Coordination

The conference coordinator appointed by the chairperson will be responsible for coordinating this annual weekend event, which is usually held on the last weekend during the month of April, after tax season and not conflicting with Easter or Passover.

The local intergroup customarily organizes and puts on this event. The World Services Conference Coordinator is a representative of the local intergroup.

Location

The World Services Officers attending the current year World Services Conference will designate the location of the conference two years on, keeping in mind the recommendation of the current World Services Conference delegates.

Disclaimer

The following disclaimer is to be used at future NAWS Conferences, *“Nicotine Anonymous has hired an independent contractor, Glenn K Audio, to tape our World Services Conference sessions. Only the Nicotine Anonymous material on this table is sanctioned by Nicotine Anonymous World Services. No other material is officially sanctioned. Nicotine Anonymous is not affiliated with other 12 step programs.”*

Agenda

The business portions of the agenda are the responsibility of the World Services Officers. During this time they will schedule Officer’s and Coordinator’s reports, present literature for approval, elect alternate Officers, and present issues for the vote of the delegates.

All other agenda items are scheduled by the local intergroup and conference coordinator, including all meetings, events, and the kick-off speaker for the gratitude meeting, the warm up speaker on Friday and the Sunday Spirituality speaker.

The World Services Officers reserve the right to schedule business meetings on Friday and Sunday as necessary to complete the work of the Fellowship.

The featured speaker on Saturday night will be approved or chosen by the Officers.

Financial

World Services is responsible financially for the conference. The World Services treasurer will work with the conference coordinator in financial matters pertaining to the conference. The conference coordinator will submit financial reports to the quarterly World Services meetings which will include but are not limited to reports on the status of the hotel contract and any proposed merchandise.

Saturday & Sunday Business Meeting

The World Services business meeting, which the Officers prepare the agenda for and run, is the official business meeting of the Officers, coordinators, and conference delegates.

Any Nicotine Anonymous member can attend and participate in this meeting.

Only delegates elected and sent by intergroups and meetings (Bylaws, Article VI: Section 1b) can vote at this meeting. Officers shall be considered delegates at large and are entitled to vote (section 1c).

World Services needs to request that intergroups and meetings elect and send delegates--per the rules laid down in the bylaws--to the annual conference.

15. SEVEN MINUTES

- *Seven Minutes* is the official newsletter of Nicotine Anonymous.
- Traditions Committee will review prior to publication
- World Services is financially responsible for the publication of the *Seven Minutes*. The newsletter does not have to be self-supporting through its own subscriptions.
- In case of flagrant violation of the traditions, the Officers can remove the editor.

Seven Minutes Editor

- Qualifications: Reasonable command of English language. Willingness to spend 1 to 8 hours per week on projects. Computer knowledge necessary.

Seven Minutes

Seven Minutes is comprised of three parts: writing, producing and publishing. The positions are those of *Seven Minutes* Editor, *Seven Minutes* Production, and *Seven Minutes* Publisher. If there is only one person coordinating *Seven Minutes*, that person is referred to as the *Seven Minutes* Editor.

1. Write (*Seven Minutes* Editor)

- Solicit articles and news from Officers, and other Nicotine Anonymous members.
- Solicit from the Secretary Emeritus a summary of each quarterly Officer's meeting.
- Contact regular contributors (e.g., Chair, Outreach, etc.) ahead of time and remind them of the deadline for submissions.
- Edit submitted articles to make them as coherent as possible without changing the author's voice. Can edit to shorten an article.
- Write articles as necessary to fill space (e.g., Letter from the Editor, etc.).
- Keep in contact with World Services and publish World Services information.
- Deliver all articles to Production in a timely manner, in final, edited form. The electronic format for the articles should be mutually agreed-upon.
- Write a quarterly report for the Officer's meeting.

- Maintain a publication schedule based on the dates of the quarterly Officer's meetings.
- Stay on schedule.

2. Produce (*Seven Minutes Production*)

- Receive new material for the newsletter from the Editor.
- Produce the newsletter using whatever means available (e.g., Microsoft Word, Publisher, or a page layout program like PageMaker or QuarkXPress). Gather appropriate clip art and graphics for visual interest.
- Submit the first draft to the Traditions Committee for review.
- Make any and all changes and send the newsletter to the printer.
- Prepare the files in such a way that they can be easily printed. This is currently in PDF format.
- Maintain an archive onsite and at the end of each year send that year's issues to the Archives Committee.
- Stay on schedule.

3. Publish (*Seven Minutes Publisher*)

- Act as liaison between Production and the printer.
- Locate a competitively priced printer.
- Determine the quantities to be printed by maintaining contact with World Services.
- Choose the paper color for the newsletter.
- Responsible for getting the mailing list from central office and having the newsletter mailed (either personally or by contracting with a mailing facility).
- Submit invoices for payment to World Services.
- Write a quarterly report for the Officer's meeting.
- Stay on schedule.

4. Publication Timeline

The typical timelines for getting issues of Seven Minutes assembled, approved, and printed are illustrated below;

FOR MARCH 20TH PUBLICATION

- 1/15 Deadline for submissions reminder email
- 2/1 Deadline for submissions / begin assembling issue
- 2/20 Send draft of issue to Traditions Committee for official approval
Also send to Board members or others for editorial feedback (optional)
- 3/1 Deadline for official approval and feedback/ finalize issue
Send to printer/publisher
- 3/20 Target Publish date

FOR JUNE 20TH PUBLICATION

- 4/15 Deadline for submissions reminder email
- 5/1 Deadline for submissions / begin assembling issue
- 5/20 Send draft of issue to Traditions Committee for official approval
Also send to Board members or others for editorial feedback (optional)
- 6/1 Deadline for official approval and feedback/ finalize issue
Send to printer/publisher
- 6/20 Target Publish date

FOR SEPTEMBER 20 PUBLICATION

- 7/15 Deadline for submissions reminder email
- 8/1 Deadline for submissions / begin assembling issue
- 8/20 Send draft of issue to Traditions Committee for official approval
Also send to Board members or others for editorial feedback (optional)
- 9/1 Deadline for official approval and feedback/ finalize issue
Send to printer/publisher
- 9/20 Target Publish date

FOR DECEMBER 20TH PUBLICATION

- 10/15 Deadline for submissions reminder email
- 11/1 Deadline for submissions / begin assembling issue
- 11/20 Send draft of issue to Traditions Committee for official approval
Also send to Board members or others for editorial feedback(optional)
- 12/1 Deadline for official approval and feedback/ finalize issue
Send to printer/publisher

17. APPENDIX A - IRS TAX EXEMPTION LETTER

Nicotine Anonymous World Services was recognized in 1991 by the United States Internal Revenue Service as a 501(c)(3) tax-exempt organization (Federal ID number 94-3112410).

This means:

Nicotine Anonymous World Services may not be liable for the filing of certain federal tax returns or the payment of certain federal taxes.

Donors to Nicotine Anonymous World Services may deduct those contributions for income tax purposes.

Subordinate organizations (U.S. Intergroups registered with World Services by providing an organizing document, e.g., bylaws, incorporation documents), are included under the same tax-exemption letter and contributions received by these Intergroups are also tax-deductible to the donor (individual members, meeting halls, etc.)

This also means:

Unregistered Intergroups and individual groups/meetings are not included under the Nicotine Anonymous World Services tax- exemption letter.

The exemption does not excuse the payment of any state or local taxes, including any sales taxes.

-Adopted by Nicotine Anonymous World Services, July 2002

Please see a copy of the determination letter on the following two (2) pages.

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

February 22, 2000

Nicotine Anonymous World Services
P.O. Box 126338
Harrisburg, PA
17112-6338
513-263-3758

Person to Contact:
Kathy Masters #31-04015
Customer Service Representative
Toll Free Telephone Number:
877-8295500
Fax Number:

Federal Identification Number:
94-3112410

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in August 1991 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000 when a return is filed late unless there is a reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

2

Nicotine

Anonymous World Services

94-3112410

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

Robert C. Padilla
Manager, Customer Service