Queensborough Community College, CUNY

Academic Senate

To: John Talbird, Secretary, Steering Committee of the Academic Senate

From: Emily S. Tai, Chair, Committee on Food Insecurity

Subject: Monthly Report of the Committee on Food Insecurity

Date: Wednesday, August 30, 2017

The newly constituted Committee on Food Insecurity met for the first time on Friday, August 25, 2017.

The faculty who are proposed as members of the Committee (pending formal approval by the Committee on Committees) are these:

Peter Bales, pbales@qcc.cuny.edu

Liz DiGiorgio, edigiorgio@qcc.cuny.edu

Chukwudi Ikwueze, cikwueze@qcc.cuny.edu

John Gilleaudeau, jgilleaudeau@qcc.cuny.edu

Susan Jacobowitz, sjacobowitz@qcc.cuny.edu

Sebastian Murolo, smurolo@qcc.cuny.edu

Emily Tai, etai@qcc.cuny.edu

Lana Zinger, <u>lzinger@qcc.cuny.edu</u>

Sharon Ellerton sellerton@qcc.cuny.edu

The two student members of the Committee, both members of the Queensborough Student Association Board, are:

Ms. Mabely Salvador (President), msalvador@qcc.cuny.edu

Mr. Michael Fischbach (Vice-President for Programming), mfischbach@qcc.cuny.edu

Administrative Liaison: Vice-President Sherri Newcomb

Officers:

The following Committee officers were elected at the first meeting:

Chair, Emily S. Tai (History)

Secretary: Susan Jacobowitz (English)

Lucille A. Bova Hours for Fall, 2017:

As of this writing, the following hours have been proposed for the Lucille A. Bova Food Pantry:

Mondays, 5-6 P.M.

Tuesdays, 3-4 PM

Wednesday, 4-5 P.M.

Thursday, 2-4 pm

And by appointment: etai@qcc.cuny.edu

The Newman Center also offers hot meals at all times that it is open (two days weekly, from 10 AM to 4 PM). Father Anthony Rosado, the Newman Center's director, is an ex-officio member of the Food Insecurity Committee.

Resolution: Based upon the past year's experience with Food Pantry use and restocking patterns, a motion was made, seconded, and unanimously approved voted to restrict Pantry visitors to 10 (ten) items per visit. Visits to the Pantry will not be restricted (in other words, students can return more than once a week); nor will there be any records kept of who accesses the pantry other than the record of numbers of students served.

Service Projects:

Professor Lana Zinger's Health Class will be viewing a webinar very generously purchased by the Queensborough Administration entitled *Food Insecurity*, which may support a campus-wide viewing scheduled later in the semester. Students in Dr. Zinger's class will also be learning about food safety by inspecting pantry contents and removing expired food.

Committee Activities:

Food Drive: As of this writing, members of the Food Pantry Committee are in the process of soliciting co-sponsors for an "Autumn Harvest Food Drive," which will launch on Monday,

September 11, and last until Monday, November 20. The following organizations have agreed to co-sponsor or act as drop-off points:

The Lambda Sigma Chapter of Phi Theta Kappa (Medical Arts 413 & Science 448A)

The Queensborough Student Association

The Faculty Executive Committee

The Korean Club

The Environmental Sustainability Club

The Psychology Club

The Ally LGBTQ club,

The Biology Club (Biology Department)

The Chemistry Club

The STEM Research Club

The Stock Market Club

The ASAP Club (W Building)

The Muslim Student Association

The Faculty of Schmeller Library (Main Entrance of Schmeller Library)

The FEC has also very generously offered to solicit donations for the Lucille A. Bova Food Pantry at the Faculty meeting on Wednesday, October 25, 2017, and is considering inviting a matching donation from a local food vendor. Professor Tai is still soliciting co-sponsors at this time.

Collaboration with Share Meals, at New York University:

At the Committee's first meeting Mr. Jonathan Chin, a representative of Share Meals, (https://sharemeals.org/) discussed an event to pack meals scheduled to take place on November 16, 2016 at New York University. 60 Volunteers from Columbia University and Queensborough are being sought to pack meals, while additional volunteer performers can volunteer to entertain the packers as they work. The length of the event will probably be about 90 minutes.

The meals, costing 29 cents per meal, will be obtained in partnership with Rise Against Hunger: http://www.riseagainsthunger.org/ and The National Student Campaign Against Hunger and Homelessness and their Hunger and Homelessness Awareness week: https://studentsagainsthunger.org/hunger-homelessness-awareness-week/.

The minimum quantity for this event is 10,000 meals, which would cost \$3,000. Share Meals has already raised \$1,500 from NYU sources. Columbia University will probably donate \$500. This would leave about \$1200 that interested Queensborough faculty could donate directly to ShareMeals, which is a registered non-profit and so could record donations as tax-deductible. In exchange for these contributions, ShareMeals would distribute 1/3-1/2 of the meals packed to our food pantry (depending upon the extent of contributions on Queensborough's behalf).

Possible approaches to financial contributions to the pantry:

Professor Sebastian Murolo provided an update on how to pursue 501 c 3 or 4 status for the food pantry, and reviewed the steps and regulations involved in claiming and maintaining various iterations of this status. These include:

501 c 3

donations are tax deductible,

NYS Sales tax exemption,

annual filing if revenue under \$50,000 form 990N. Otherwise form 990 [long form].

501 c 4

25% of activity can be political [see IRS definition below] none of the above [c 3]benefits apply.

501 (c) 3

https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-section-501-c-3-organizations

501 (c) 4

https://www.irs.gov/charities-non-profits/other-non-profits/social-welfare-organizations

However, a section 501(c)(4) social welfare organization may engage in some political activities, so long as that is not its primary activity. However, any expenditure it makes for political activities may be subject to tax under section 527(f). For further information regarding political and lobbying activities of section 501(c) organizations, see <u>Election Year Issues</u>, <u>Political</u>

Campaign and Lobbying Activities of IRC 501(c)(4), (c)(5), and (c)(6) Organizations, and Revenue Ruling 2004-6.

Although these are charities and file information tax returns there are certain activities which are taxable. Specifically **Unrelated business income**. Unrelated business income is the income from a trade or business regularly conducted by an exempt organization and not substantially related to the performance by the organization of its exempt purpose or function, except that the organization uses the profits derived from this activity.

Although a food pantry's exempt purpose is to provide food to those in need. if they publish a quarterly magazine with advertising from sponsors who pay them and it is not connected to a specific event to obtain donations for the organization [i.e. dinner, dance, golf outing] the advertising income may be taxable on form 990T

Professor Murolo explained that in all of these cases it would be necessary to create bylaws, a budget, and a board, and review members and procedures for any conflicts of interest. Should the Food Pantry be dissolved, any funds would need to be donated to another non-profit. We would need to file an IRS Form 1023, which is 16 pages, and do a budget, and keep track of what comes in and out. We would need to certify bylaws. There needs to be a search through a service before this goes through, at a cost of \$600-\$800. If we want to focus on the service learning component, we have to get approved by the New York State Education Department, which would involve another fee. If we are approved, the Food Pantry could obtain a sales tax exemption.

The committee discussed 5-6 possible action plans, based upon this information, but agreed that no further action beyond current drives and partnerships with local business and existing non-profits would be taken at this time until there could be further consultation with the college administration on this matter:

- (1) use the QCC tax-exempt status (donations would be tax deductible)
- (2) incorporate on our own as the food pantry
- (3) be funded through the college
- (4) use the FEC to receive donations and/or get reimbursed
- (5) ask Father Anthony at the Newman Center to accept donations to the Diocese and earmark them for the stocking of the food pantry on campus

The Committee also discussed the option of assuming responsibility for the thank you letters to donors while using QCC letterhead so that there wouldn't be additional work for Rosemary Zins and her staff.

Professor Tai wishes to thank Dr. Jacobowitz for her minutes of the first meeting, which will be approved at a second meeting of the Committee, time and date TBA.

Respectfully submitted,

Emily S. Tai

Chair, Committee on Food Insecurity