



CHECKLIST FOR USA CHAPTERS THAT WISH TO ORGANIZE UNDER THE GROUP EXEMPTION OF WOMEN IN AVIATION INTERNATIONAL ("PARENT ORGANIZATION")

Note to Student Chapters: This checklist does not apply to student/collegiate chapters that are recognized student organizations and are considered to fall under their school's tax-exempt status. See separate checklist for student chapters.

Note to International Chapters: This checklist does not apply to international or foreign chapters. At this time, WAI is unable to provide the expertise required to advise on foreign charitable tax exemptions (if any) that may apply to foreign chapters. Please contact the appropriate tax and legal advisors who are informed of your nation's requirements.

Instructions for U.S. Chapters

1. Obtain EIN. See instructions in Section 8, EIN.
2. Review IRS Publication 557 "Tax-Exempt Status for Your Organization" and refer to requirements on **Page 7** for "Information required for subordinate organizations." <http://www.irs.gov/pub/irs-pdf/p557.pdf>
3. Incorporate your Chapter. See Articles of Incorporation Guidelines and sample Articles of Incorporation.
4. Each existing or new chapter that wishes to obtain its tax exemption under the WAI IRS group ruling must complete the form entitled: "Information and Authorization for Inclusion in WAI's Group Tax Exemption."
5. A new chapter that wants to be included in the group exemption ruling must submit its Form to the Outreach Director before the 15th month following the Chapter's incorporation. The parent organization provides annual submissions to the IRS of these requests for exemption by new chapters based upon Forms that have been submitted and processed by February 15th of each year. **Please note that the authorization must be submitted before the end of the 15th month following the Chapter's incorporation for tax-exempt status to relate back to the date of incorporation.**