Option Form Concerning Group 501(c)(3) Status

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American Inn of Court Name and Number

☐ We elect **NOT TO BE INCLUDED** in the American Inns of Court group 501(c)(3) status.
(If selecting this option, please proceed to the signature portion of this form.)

OR

☐ We elect **TO BE INCLUDED** in the American Inns of Court group 501(c)(3) status.
(If selecting this option, please answer the following questions.)

1. **Our Employer Identification Number (EIN) is: _____-_____**
*(Note: The Inn must have a unique EIN assigned by the IRS before completing this form. You may NOT use an EIN that belongs to another organization, such as a bar association or law school. You may apply for and receive an EIN online at **https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Employer-ID-Numbers-EINs**. If you need assistance completing the EIN application, please contact us at the number below.)*
   - The Inn must include a copy its EIN confirmation letter from the IRS as part of the group tax exemption application.

2. **Is your American Inn a private foundation?** ☐ Yes ☐ No
(Note: A determination by the IRS that your American Inn is a private foundation will jeopardize your ability to receive tax-exempt status. However, an American Inn is NOT a "private foundation" within the meaning of the tax code unless two-thirds of its annual gross income is derived from a small number of donors or members. Thus, it becomes a problem only if a small number of your members, perhaps a law firm or some other source, furnishes more than two-thirds of your gross income for the year. If you believe that your American Inn falls into this category, please write us at the Foundation office with the relevant facts and we will obtain an opinion from tax counsel.)

3. **Is your accounting period July 1 through June 30?** ☐ Yes ☐ No
(Note: To be included in the Foundation's group 501(c)(3) status, your Inn must have the same accounting year as the Foundation: July 1 through June 30.)

   If no, what is your accounting period? _____

4. **Does your American Inn have an existing tax exemption ruling or determination letter from the IRS?** ☐ Yes ☐ No

   If you answered no, has an application ever been made for one? ☐ **Yes** ☐ **No** **Date of application**_____

5. **Signature: this option form must be signed by the president of your Inn.**

   Signature: _____ Typed or printed name: _____

   Title:_____ Date: _____

Please email this completed form and a copy of your Inn's EIN confirmation letter to your chapter relations director. Or submit by mail:

American Inns of Court Foundation, 225 Reinekers Lane, Suite 770, Alexandria, Virginia 22314

If you have questions about this form, please contact us at (703) 684-3590.