



## STUDENT OR COLLEGIATE CHAPTERS TAX EXEMPTION

Student/Collegiate chapters consist of those Women in Aviation chapters that are formed by students at a university, college, aviation school, technical school and/or high school, and are organized under the student activities requirements of their schools. If the school is a 501(c)(3) tax-exempt organization or is a public or governmental body not subject to federal income taxation, the school's tax-free status should apply to the student chapter. Please contact the director of student affairs or student activities at your school to determine the rules that apply to student organizations.

If your school does not permit student organizations to use the school's Tax ID number or fall within the school's tax exemption or if your school is not a tax-exempt organization, your chapter must be separately incorporated and comply with the requirements to be included in WAI's group ruling (See US Official Chapter checklist).

If your school recognizes your chapter as a student organization and it falls under the school's tax exemption, send WAI the following letter on school letterhead, signed by a school official, with the appropriate information. Please note that if your organization is recognized under your school's tax exemption, you are not required to incorporate (but may do so if desired). If you choose to incorporate, please see instructions and sample documents provided for US Official Chapters.

All Student Chapters are also required to complete the Provisional, Official and Annual Chapter Agreements.

## SAMPLE LETTER

Date

Women in Aviation International  
Attn: Outreach Director  
1864 Dayton Germantown Pike, Unit 4,  
Germantown, OH 45327-1100, USA

Or via email to: Chapters@WAI.org

Women in Aviation, \_\_\_\_\_ Chapter is an approved student organization at (Name of school) and falls under (Name of school)'s tax-exempt status, Tax ID #\_\_\_\_\_. (Name of school) is a 501(c)(3) tax-exempt organization or is a public or governmental body not subject to federal income taxation.

Sincerely,

(Name of school official)