

# Academy of Model Aeronautics

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## Obtaining 501 (c) (7) Federal Tax-Exemption Status

Dear AMA Chartered Club Officer:

To assist clubs in obtaining a 501 (c) (7) Federal tax-exempt status the Academy has prepared this guide. This will help you to correctly complete the necessary IRS documents, which can be a difficult task. This package will ease the process.

We have posted the individual IRS document and a corresponding Sample Club Information in separate files. This is necessary since the IRS website posts the forms in PDF format. Therefore we are unable to manipulate the files according to our sample. Please take the time to review all documents first and revise them according to your club's history and set-up.

If you want to review the sample on our website at [www.modelaircraft.org](http://www.modelaircraft.org), select the *Membership* tab, and then *AMA Documents (PDF)*. The documents are listed as follows:

Document #505-B	Obtaining a 501 (c) (7) Federal Tax-Exemption Status
Document #505-C	IRS Form 1024 – Application for Recognition of Exemption
Document #505-D	Sample AMA Club Additional Information for IRS Form 1024
Document #505-E	IRS Form 8718 – User Fee for Exempt Organization Determination
Document #505-G	IRS Form SS-4 – Application for Employer Identification Number
Document #505-I	Articles of Incorporation
Document #505-J	Code of Regulations

We hope this information will be helpful in your endeavor.