

Wing Inclusion/Exclusion Letter

CIVIL AIR PATROL UNITS BELOW WING LEVEL INCLUDED IN OR EXCLUDED FROM THE GROUP RETURN

FOR THE PERIOD ENDED 30 September _____

Wing: _____

Federal ID Number: _____ **Year Ending:** _____

A total of _____ units below wing level are included in this CAP Form 173-2c and therefore, in the return (Form 990). The units below wing level included in this group return are:

| Unit Name/Federal ID Number | Address |
|------------------------------------|----------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

The following units below wing level (totaling _____ are not included in the group return:

| Unit Name/Federal ID Number | Address |
|------------------------------------|----------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Note: Please return this completed form with the CAP Form 173-2c and form letter authorizing wing and subordinate unit inclusion in group return, not later than 31 December XXXX to the assigned wing financial analyst (WFA). If required to have an outside audit, please include the IRS Form 990, Schedule A (Form 990) and other supporting schedules.

(See current corporate Audit Manual & Financial & Tax Reporting Guide to determine WFA responsible for your unit.)