
ALASKA BAR
A S S O C I A T I O N

RESOLUTION
OF THE
BOARD OF GOVERNORS OF THE ALASKA BAR ASSOCIATION
(Regarding Requirement to File Federal Tax Forms)

The Board of Governors of the Alaska Bar Association, at a meeting duly called and held on May 4th, 2023, does hereby adopt the following resolutions:

WHEREAS, the Alaska Bar Association is an instrumentality of the state established under AS 08.08, and is subject to legislative oversight under AS 44.66.050; and

WHEREAS, the Alaska Bar Association was formed to perform the essential government function, and aid the Alaska Supreme Court in regulating of the admission, discipline, licensing, continuing legal education programming of the members of all practicing attorneys in the State of Alaska (AS 08.08.080(a)(1)); and

WHEREAS, the Alaska Bar Association is funded by dues paid by attorney members, admission fees, event registration fees, and disciplinary penalties, all paid by those currently practicing or seeking to practice law in Alaska; and

WHEREAS, because of the Alaska Bar Association's status as an instrumentality of the state it has never filed an Internal Revenue Service ("IRS") Form 990 – the IRS tax form required for tax-exempt organizations; and

WHEREAS, because the Alaska Bar Association does not file an IRS Form 990, it also has never filed an IRS Form 990T – the IRS tax form that tax-exempt organizations file to declare unrelated business income; and

WHEREAS, the Alaska Bar Association purchased a building located at 840 K Street in Anchorage, Alaska, (the "building") on September 30, 2020; and

WHEREAS, the building houses all operations of the Alaska Bar Association as well as other tenants paying rent to the Alaska Bar Association; and

WHEREAS, the rental income paid by other building tenants is used exclusively to reduce the debt of and support the operations of the Alaska Bar Association; and

WHEREAS, the building is the only real property owned by the Alaska Bar Association and the Alaska Bar Association does not otherwise serve as a commercial landlord; and

WHEREAS, the Alaska Bar Association has consulted with subject matter experts to determine whether it is required to file an IRS Form 990T in order to declare rental income derived from tenants of the building and has been informed there is no definitive guidance on these obligations.

NOW THEREFORE, BE IT RESOLVED, the Board of Governors of the Alaska Bar Association finds that it is and will remain an instrumentality of the state subject to legislative oversight.

BE IT FURTHER RESOLVED, that the Board of Governors of the Alaska Bar Association finds that if the organization were terminated by the Legislature, the functions it currently serves for practicing attorneys would be shifted to the Alaska Supreme Court and not to a non-profit organization.

BE IT FURTHER RESOLVED, that given these circumstances and the history of the Alaska Bar Association not needing to pay state or federal taxes, the Board of Governors concludes that the purchase of, and generation of income from owning, the building does not require the Alaska Bar Association to file a Form 990T.

IN WITNESS WHEREOF, these resolutions were adopted at a meeting of the Board duly called and held on May 4th, 2023.

DATE: May 5th, 2023



Secretary, Alaska Bar Association
Board of Governors