

## **Authorized Entities:**

Both the Chafee Amendment and the Marrakesh Treaty enable individuals with print disabilities access to copyrighted materials in accessible formats. Here is a breakdown of the qualifications and the terminology used by these provisions:

### **1. Chafee Amendment (17 U.S.C. § 121) – U.S. Law:**

- **Entities Referred To:** "Authorized entities"
- **Qualifications:**
  - A nonprofit organization or a governmental agency.
  - Has a primary mission to provide specialized services relating to training, education, or adaptive reading or information access needs of blind or other persons with disabilities.

### **2. Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled:**

- **Entities Referred To:** "Authorized entities"
- **Qualifications:**
  - An entity that is recognized or authorized by the government of a party to the treaty, or another entity that provides education, instructional training, adaptive reading, or information access to beneficiary persons on a nonprofit basis.
  - The entity must also establish and follow practices to ensure that the works they produce:
    - Are only available to beneficiary persons.
    - Cannot be used for any other purpose.
    - Cannot be reproduced or distributed in a format other than an accessible format, except to other authorized entities.

It is essential to note that "beneficiary persons" as defined by the Marrakesh Treaty include individuals with visual impairments, certain physical disabilities, or print disabilities that prevent them from using copyrighted printed works to the same degree as individuals without such disabilities.

Organizations that wish to make use of these provisions should consult with legal counsel to ensure they fully understand and comply with the requirements and are indeed qualified as "authorized entities" under the relevant law or treaty.



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

AI4READING INC  
10080 GERICH LILLY RD  
WEST JEFFERSON, OH 43162-9521

Date:  
10/10/2023  
Employer ID number:  
93-3469970  
Person to contact:  
Name: Customer Service  
ID number: 31954  
Telephone: 877-829-5500  
Accounting period ending:  
December 31  
Public charity status:  
509(a)(2)  
Form 990 / 990-EZ / 990-N required:  
Yes  
Effective date of exemption:  
September 15, 2023  
Contribution deductibility:  
Yes  
Addendum applies:  
No  
DLN:  
26053672003123

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

## **Articles of Incorporation: AI4Reading, Inc. - A Nonprofit Organization**

### **Article I: Name**

The name of the organization is "AI4Reading, Inc."

### **Article II: Duration**

The duration of the corporation shall be perpetual.

### **Article III: Primary Purpose**

The primary purpose for which the corporation is organized is to operate exclusively for charitable, educational, and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law).

The primary purpose of AI4Reading, Inc. is to provide specialized services relating to training, education, adaptive reading, and information access to individuals who are blind, have a visual impairment, learning disability, or other type of reading disability or are otherwise unable, through physical disability, to hold or manipulate a book or to focus or move their eyes to the extent that would be normally acceptable for reading (also referred to as a print disability); regardless of any other disabilities.

### **Article IV: Registered Office and Agent**

The street address of the initial registered office of the corporation is 10080 Gerich Lilly Rd., West Jefferson, Ohio 43162, and the name of the initial registered agent at such address is Steven I. Jacobs.

### **Article V: Board of Directors**

The affairs of the corporation shall be managed by a Board of Directors, the number of which shall not be fewer than three (3). The initial directors of the corporation are Steven I. Jacobs, **Katie Robinson**, and Ying-Ting Chiu. The Board of Directors shall have the authority to establish policies, adopt bylaws, and carry out the activities of the corporation in furtherance of its charitable purposes.

### **Article VI: Limitation of Activities**

The corporation shall not engage in any activities that are not in furtherance of its stated charitable purposes. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other

private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereinabove.

**Article VII: Dissolution**

Upon the dissolution of the corporation, its assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations as said Court shall determine, which are organized and operated exclusively for such purposes.

**Article VIII: Amendments**

The power to alter, amend, or repeal the bylaws, or to adopt new bylaws, is vested in the Board of Directors.

**Article IX: Incorporator**

The name and address of the incorporator is Steven I. Jacobs, 10080 Gerich Lilly Rd., West Jefferson, Ohio 43162.

In witness whereof, the undersigned incorporator has executed these Articles of Incorporation on September 8, 2023.

**Signature of Incorporator:**

---

**Printed Name of Incorporator:**

Steven I. Jacobs

**Address of the Incorporator:**

10080 Gerich Lilly Rd.

West Jefferson, Ohio 43162

[steve.jacobs@ideal-group.org](mailto:steve.jacobs@ideal-group.org)

Cell: (614) 777-0660