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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2009**Open to Public
Inspection****A For the 2009 calendar year, or tax year beginning****, 2009, and ending****, 20****B Check if applicable:**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type
See
Specific
Instructions**C Name of organization****Optimist Club of Emporia, Kansas, Inc.**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite

P.O. Box 2005

City or town, state or country, and ZIP + 4

Emporia, KS 66801**D Employer identification number****48-0931801****E Telephone number****620/341-5476****F Group Exemption**

Number ►

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) — ☒ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	1278
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	2944
4	Investment income	4	17
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
a	Gross revenue (not including \$ of contributions reported on line 1)	6a	52635
b	Less: direct expenses other than fundraising expenses	6b	39826
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	12809
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ► Miscellaneous member payments)	8	67
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	17115
10	Grants and similar amounts paid (attach schedule)	10	5167
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	413
16	Other expenses (describe ► see schedule attached)	16	4546
17	Total expenses. Add lines 10 through 16	17	10126
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	6989
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	22258
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	29247

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

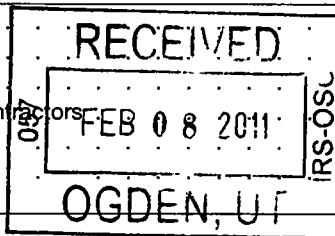
	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	17519	24763
23 Land and buildings	23	
24 Other assets (describe ► various equipment)	5185	5893
25 Total assets	22704	30656
26 Total liabilities (describe ► various payables)	446	1409
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	22258	29247

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2009)

SCANNED MAR 02 2011



Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	Independence Day Fireworks show for community benefits entire city of Emporia, population approximately 25,000		
	(Grants \$) If this amount includes foreign grants, check here	28a	10693
29	Easter egg/candy event for community youth Exact number benefits unknown but over 1,000 children		
	(Grants \$) If this amount includes foreign grants, check here	29a	1459
30	Emporia Public Library summer reading program Library reports over 500 children partipate		
	(Grants \$) If this amount includes foreign grants, check here	30a	1000
31	Other program services (attach schedule)		
	(Grants \$ 1467-see grant sched.) If this amount includes foreign grants, check here	31a	1467
32	Total program service expenses (add lines 28a through 31a)	32	14619

(a) Name and address

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	✓	
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41 List the states with which a copy of this return is filed. ▶ None		
42a The organization's books are in care of ▶ M. George Durler Telephone no. ▶ 620-342-6109		
Located at ▶ 1427 College Dr., Emporia, KS ZIP + 4 ▶ 66801-5250		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
If "Yes," enter the name of the foreign country: ▶	42b	✓
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ ☐		
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
.	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
.	45	✓

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	✓
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	✓
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b If "Yes," was the related organization a section 527 organization?	49b	✓

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

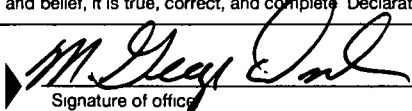
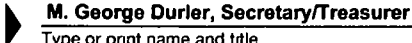
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		Date <u>2/2/11</u>	
Paid Preparer's Use Only	 M. George Durler, Secretary/Treasurer Type or print name and title			
	Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	Phone no

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Flint Hills Optimist Club of Emporia, Kansas, Inc.
48-931801

Grants and Similar

Big Brothers/Big Sisters	\$ 537
Camp Alexander	500
Emporia Public Library summer reading	1,000
Emporia Recreation Commission	500
Friends of the Zoo	400
Various High School after-prom parties	200
Girl State sponsorship	50
Jaggard Scholarship Donation	1,000
Other miscellaneous grants	980
Total Grants	<u>\$ 5,167</u>

Other Expenses

International Dues	\$ 2,591
New Member fees	45
District Dues	637
District Meeting Expenses	-
Guest Meals	225
Awards and Recognitions	444
Youth Appreciation Expenses	230
Supplies	139
Miscellaneous	235
Total Other	<u>\$ 4,546</u>

The Bylaws are now officially APPROVED!

Print Bylaws

CLUB NUMBER 37066



OPTIMIST CLUB BYLAWS

Effective September 30, 2010

ARTICLE I - NAME

This Club shall be known as Flint Hills Optimist Club of Emporia, Kansas, Inc., an affiliate of Optimist International.

ARTICLE II – MISSION

By providing hope and positive vision through the members of this Club, this Club will bring out the best in kids.

ARTICLE III – MEMBERSHIP

Membership in this Optimist Club shall represent adults, who are persons of good character, from the business, social, and cultural life of the community. All memberships shall be held by individuals and shall not be transferable.

ARTICLE IV – ADMISSION TO MEMBERSHIP

Members shall be admitted to the Club according to such procedures as established by the Board of Directors.

ARTICLE V – TERMINATION OF MEMBERSHIP

- Section 1 Any member may resign from the Club provided that all dues and fees have been paid
- Section 2: Any member who is two (2) or more months in arrears in the payment of dues or fees to the Club may be suspended from membership. He or she will be provided written notice by the Secretary. Upon payment of arrears within 30 days of said notice, the member's suspension shall end automatically. If such member has not paid within said 30 days, his membership shall automatically be terminated and the secretary shall so notify him of that termination.
- Section 3: Any member charged with conduct unbecoming an Optimist or with any act prejudicial to the best interests of the Club or Optimist International, and against whom such charges are sustained after opportunity to appear before the Board of Directors in his or her own defense, may be expelled from membership, at the discretion of the Board of Directors. Upon such action by the Board of Directors, the Secretary shall immediately notify the member in writing, of said action.
- Section 4 In case of the resignation or expulsion of any member, the Secretary shall immediately notify Optimist International and all members of the Club of such action
- Section 5 Any member whose membership in the Club has been terminated for any reason shall forfeit all interest in any funds or property of the Club and all rights to the use of the Optimist name, emblem, or other insignia.

- Section 6 It shall be the prerogative of the Board of Directors to confirm any termination of membership on behalf of the Club

ARTICLE VI – DIRECTORS

- Section 1:** There shall be a Board of Directors which shall consist of the officers of the club and nine (9) elected members. Directors shall serve for a period of three (3) years or until their successors are duly qualified and elected and three (3) shall be elected every year. In the event of a directorship becoming vacant for any reason, such vacancy shall be filled by the Board of Directors, and the appointee shall serve for the duration of the term of the individual being replaced.
- Section 2 The Board of Directors shall have control and management of the Club's activities, determine all policies, elect, dismiss and discipline members and generally supervise the affairs of the Club
- Section 3 The Board of Directors shall meet on a regular basis as they shall determine or at the call of the President/Chair. Any three members of the Board of Directors may call a meeting providing a three-day notice is given to all members. A majority of the Board of Directors shall constitute a quorum for the transaction of business, and a majority vote of those present shall be necessary to give effect to any action of the Board
- Section 4 Any member of the Board of Directors who is absent from three consecutive board meetings may be removed from office by the Board of Directors. Notice of said action shall be mailed to all members by the Secretary

ARTICLE VII – OFFICERS

- Section 1 The officers of this Club shall be determined by the Club as per State/Provincial/National law. The officers of the Club shall be the following:
- The Presiding Officer (the actual title may be President, Chair, or other as determined by the Club's Board of Directors) shall serve as the executive officer of the Club, preside at all meetings of the membership and the Board of Directors, be an ex-officio member of all committees, exercise general supervision over Club affairs and perform such other duties as are ordinarily incumbent upon a Presiding Officer, and shall represent the Club in all relations with Optimist International and the District and perform a like function in their behalf in relation to the Club. The Presiding Officer shall attend all duly called District meetings or, in the case of absence for good reason, provide for the Club's representation by an accredited representative
 - The Vice Presidents (or such title as established by the Club's board of Directors) shall perform such duties as are ordinarily incumbent upon Vice Presidents and such other duties as may be assigned to them by the Presiding Officer or Board of Directors
 - The Secretary shall keep and maintain the minutes of all meetings of the Board of Directors, business meetings and all records of membership, attendance and service to the Club, in the form and manner prescribed by the Board of Directors. The Secretary shall also prepare and file all reports required by Optimist International, District administration and generally perform such duties as are ordinarily incumbent upon a Secretary.
 - The Treasurer shall keep and maintain all records of fees, dues and monies collected and disbursed. Submit regular financial statements in the form, manner and frequency prescribed by the Board of Directors, prepare an annual statement for the annual meeting of the Club and generally perform such duties as are ordinarily incumbent upon a Treasurer.
- Section 2. All officers shall hold office for one year or until their successors are duly elected or appointed as provided in these bylaws. In the event that any office becomes vacant for any reason, the vacancy may be filled by the Board of Directors. The Club Board of Directors can amend or expand these duties as needed, as long as they are within the guidelines of Optimist International and standard Club bylaws

ARTICLE VIII – ELECTION PROCEDURE

The election of Club officer(s) and Directors should be completed not later than April 30.

- Section 1: Separate balloting shall be conducted for each office. Where there is only one nominee for an office, the President/Chair shall request a unanimous ballot for the nominee. A majority of the votes cast shall be required to elect. In the case of directors, if the number of nominees exceeds the number of vacancies, the required number receiving the highest number of votes shall be declared elected.
- Section 2: Nothing in this article shall be construed as precluding nominations from the floor.
- Section 3: Only members in good standing shall be eligible to hold office or vote.
- Section 4: Voting shall be by individuals and no person may cast more than one vote. Proxies will not be recognized.
- Section 5: All officers and directors shall assume the responsibilities of their respective offices on October 1 following their election.
- Section 6: The Secretary shall report the results of all elections and appointments of Club officers to Optimist International and the District immediately.

ARTICLE IX – MEETINGS

- Section 1: Regular meetings of the Club shall be at such time and place as may be determined by the Board of Directors.
- Section 2: Special meetings may be called by the Presiding Officer, or by the Secretary upon receipt of a written request signed by at least five (5) members in good standing. Every member shall be notified in writing at least three days in advance of the special meeting and advised what business will be considered. No other business may be conducted at the meetings.
- Section 3: One-third (1/3) of the members in good standing shall constitute a quorum at any regular, special or annual meeting of the Club.
- Section 4: The current edition of Robert's Rules of Order (or Code Morin for French-speaking Clubs) shall govern all deliberations of this organization and its Board of Directors except as otherwise provided in these bylaws.

ARTICLE X – REVENUE

- Section 1: Each new member of the Club shall pay a membership fee of \$ 15.00 plus a prorated amount of the annual dues for a regular member of the club, payment of said fee to be a prerequisite for admission to membership, payable on demand of the Treasurer. *Note: Recommended amount not less than \$30 (U.S.)
- Section 2: Annual dues shall be \$ 5.00 plus the sum of the annual amount of international dues and the annual amount of district dues rounded to the next whole dollar per member, payable in advance. (Note: Membership dues may be voluntary as administrative costs may be offset by fundraisers, grants or business sponsorships.)
- Section 3: The Board of Directors may plan or recommend the raising or accumulations of revenue from sources other than those stated in this article.
- Section 4: All funds, to which the public or members have contributed for the specific purpose of financing charitable, educational or civic activities of the Club, shall be used solely for those purposes and separate records of such funds shall be maintained.
- Section 5: The fiscal year of the Club shall be from October 1 of each year until September 30 next following.
- Section 6: The Board of Directors shall arrange for, at a minimum, an annual audit by an audit committee appointed by the Board of Directors. This audit committee shall consist of members not also members of the Board of Directors.

ARTICLE XI – COMMITTEES

- Section 1 The Board of Directors shall determine the number and purpose of all special and standing committees required to achieve the purposes of this Club
- Section 2. The Presiding Officer shall appoint the chair and members of all committees and announce such appointments not later than October 1 following his or her election

ARTICLE XII – MISCELLANEOUS

- Section 1 In recognition of the benefits and services available to this Club and its members through its affiliation with Optimist International, this Club shall exercise its rights and privileges of participation in the government and activities of Optimist International. This Club shall provide for its proper representation at all meeting and conventions of Optimist International and the District. It shall provide for such representation when preparing the annual budget.
- Section 2: Any person elected to membership in this Club shall be deemed to have accepted these bylaws and the Bylaws of Optimist International, and shall be bound by them in all respects as if he or she had been a member at the time of their adoption.
- Section 3: The Board of Directors shall provide for the prompt payment of all dues and other obligations to Optimist International and to the District, and shall require the prompt completion and submission of all reports required by Optimist International and the District.
- Section 4: These bylaws shall be reviewed annually.

ARTICLE XIII – NOT-FOR-PROFIT ORGANIZATION

This Club is organized and shall operate as a not-for-profit organization and shall be incorporated within the state/provincial/ national statutes as such. The Club is organized and shall operate exclusively for charitable and educational purposes set forth in Section 501(c)(4) of the Internal Revenue Code of 1986, as now in effect on or as may be amended (the "Code"), including, but not limited to, developing Optimism as a philosophy of life, utilizing the tenets of the Optimist Creed; to promote an active interest in good government and civic affairs; to inspire respect for the law; to promote patriotism and work for international accord and friendship among all people; to aid and encourage the development of youth, in the belief that the giving of one's self in service to others will advance the wellbeing of humankind, community life and the world.

ARTICLE XIV – AMENDMENTS

- Section 1: Any amendment to these bylaws must be in conformity with the Bylaws of Optimist International, shall be adopted by a two-thirds (2/3) vote of the members present at any meeting, provide written notice of the proposed amendments and date of such meeting shall have been given the members at least two (2) weeks prior thereto.
- Section 2: All amendments to these bylaws must be submitted to Optimist International for approval.

ARTICLE XV – DISSOLUTION

Upon the dissolution of the Club, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the Club, dispose of all the assets of the Club exclusively for the purposes of the Club in such manner, or to such organization or organizations, including Optimist International or the Optimist International Foundation, organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, as the Board of Directors shall determine.

Standard document revised March 2010

Name of Club, EMPORIA-FLINT HILLS, KS

Date last changed on Thursday, September 30, 2010 9:27 AM

Today's date is Wednesday, February 2, 2011 3:49 PM

Club President's Signature BRYAN E DOUGLAS (09-29-2010)

Club Secretary/Treasurer's Signature GEORGE DURLER (09-29-2010)

Senior Director of Member Services JIM NAGEL (09-30-2010)

Close

Print Bylaws

AN**53-13****KANSAS SECRETARY OF STATE****Not-For-Profit Corporation****Certificate of Amendment****CONTACT: Kansas Office of the Secretary of State**Memorial Hall, 1st Floor
120 S.W. 10th Avenue
Topeka, KS 66612-1594(785) 296-4564
kssos@sos.ks.gov
www.sos.ks.gov*Above space is for office use only.***INSTRUCTIONS:** All information must be completed or this document will not be accepted for filing.**Please read instructions before completing.****1. Business entity ID number:***Thus is not the Federal Employer ID Number (FEIN)*

0674358

2. Name of the corporation:*Name must match the name on record with the Secretary of State*

Flint Hills Optimist Club of Emporia, Kansas, Inc.

3. The articles of incorporation are amended as follows:

Recent rulings by the Internal Revenue Service require the following changes:

In Article 3, Paragraph 2, sub paragraph b – Change Sec. 501 (c) (3) to Sec. 501 (c) (4)

In Article 3, Paragraph 2, subparagraph c – Change Sec. 501 (c) (3) to Sec. 501 (c) (4)

See attached for correspondence from the International organization regarding IRS ruling.

See attached for bylaws made by the board regarding this change.

4. The amendment was adopted in accordance with the provisions of K.S.A. 17-6602 or K.S.A. 17-1608.**5. Future effective date:**☒ Upon filing*A future effective date must be within 90 days of filing date*☐ Future effective date

Month

Day

Year

6. I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct and that I have remitted the required fee.

Signature of authorized officer

2/2/2011

Date (month, day, year)

M. George Durler

Name of signer (printed or typed)

**Instructions:**

- ☒
1. Submit this form with the \$20 filing fee.

STAY UP-TO-DATE ON YOUR ORGANIZATION'S STATUS, ANNUAL REPORT DUE DATE AND CONTACT ADDRESSES BY GOING TO WWW.SOS.KS.GOV. UNDER QUICK LINKS, SELECT SEARCH BUSINESS ENTITY INFORMATION.**NOTICE:** There is a \$25 service fee for all checks returned by your financial institution. All information must be completed or this document will not be accepted for filing.