



**National Office**  
**American Vaulting Association**

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**2022 AVA GROUP EXEMPTION STATUS**

The AVA is a 501(c)3 and has group exemption status. Your club may request to become an AVA non-profit subordinate and be eligible to claim tax-exempt status under the AVA's 501(c)3 group exemption.

**IMPORTANT THINGS TO REMEMBER**

- The AVA National Office will only accept this letter AFTER your Club has registered for 2022 \_
- **July 15, 2022** – deadline for Request for inclusion as 501c3 Non-Profit Subordinate, along with \$30 processing fee.
- **Please note** that if your Club is registering with the AVA for the first time and you are joining after July 15, contact the National Office to discuss possible inclusion for next year.
- **August 15, 2022** – Final deadline for Request for inclusion as 501c3 Non-Profit Subordinate requires a \$35 late fee in addition to the \$30 standard processing fee (total due: \$65)

**NEW Subordinates**

- 1) Register your club with the AVA for the current year.
- 2) **Submit a letter to the National Office requesting inclusion as an AVA Non-Profit Subordinate.** Request is **due by July 15, 2022** and must include the following information and assertions:
  - Official request for your organization to be included as a subordinate under the AVA 501(c)3 group exemption for the current fiscal year (FY2022); see AVA website for sample letter ([www.americanvaulting.org/members/forms](http://www.americanvaulting.org/members/forms) → *AVA 501(c)3 Subordinates*)
  - The organization's EIN MUST be included on the request letter
    - This organization must have a Federal Employer Identification Number (EIN) to be included as a subordinate under the AVA group exemption, even if the organization has no employees. If the organization does not have an EIN, you can apply for one online at the IRS website ([www.irs.gov](http://www.irs.gov)) or by mailing in the form SS-4 (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>).
  - The number of years the organization has been in existence.
  - The organization is not a private foundation or organized and operated in a foreign country
  - The organization activities:
    - are consistent with the general mission and operation of the AVA to expand the recognition and accessibility of equestrian vaulting throughout the United States
    - support development and promotion of equestrian vaulting through demonstrations, participation and information at horse shows, trade shows, vaulting competitions or conferences.
  - The organization acknowledges sole responsibility for:
    - filing state and federal tax returns, as well as any other tax, organizational or informational return required
    - maintaining state/local non-profit status as well as all organizational documents and records
- 3) Your organization's fiscal year must align with the AVA fiscal year of Jan 1 to Dec 31.
- 4) Your letter must be typed on your association letterhead.

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- 5) **Please note** that if your Club is registering with the AVA for the first time and you are joining after July 15, contact the National Office to discuss possible inclusion for the current year.
- 6) **\$30 processing fee.** At the time you submit your request of inclusion letter, whether by mail or email, **you must** include a \$30 processing fee, made payable to the AVA (we accept checks and credit cards). This fee is used to help pay administrative costs for identifying and registering AVA subordinate affiliates with IRS.

### **RETURNING Subordinates**

Per IRS regulations, an organization's subordinate status must be renewed EACH year by submission of a NEW request letter to the AVA. To retain your organization's tax-exempt status under the AVA's 501(c)3 group exemption for FY2022 you must complete the following steps:

- 1) Register your club with the AVA for the current year.
- 2) **Submit a letter to the National Office requesting inclusion as an AVA Non-Profit Subordinate.** Request letter is due by July 15, 2022
  - Official request for your organization to be included as a subordinate under the AVA 501(c)3 group exemption for the current fiscal year (FY2022); see AVA website for sample letter ([www.americanvaulting.org/members/forms](http://www.americanvaulting.org/members/forms) → *AVA 501(c)3 Subordinates*)
  - The organization's EIN MUST be included on the request letter
    - This organization must have a Federal Employer Identification Number (EIN) to be included as a subordinate under the AVA group exemption, even if the organization has no employees. If the organization does not have an EIN, you can apply for one online at the IRS website ([www.irs.gov](http://www.irs.gov)) or by mailing in the form SS-4 (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>).
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  - The organization is not a private foundation or organized and operated in a foreign country
  - The organization activities:
    - are consistent with the general mission and operation of the AVA to expand the recognition and accessibility of equestrian vaulting throughout the United States
    - support development and promotion of equestrian vaulting through demonstrations, participation and information at horse shows, trade shows, vaulting competitions or conferences.
  - The organization acknowledges sole responsibility for:
    - filing state and federal tax returns, as well as any other tax, organizational or informational return required
    - maintaining state/local non-profit status as well as all organizational documents and records
  - Your organization's fiscal year must align with the AVA fiscal year: Jan 1 to Dec 31.
  - Your letter must be typed on your association letterhead.
- 3) **\$30 processing fee.** At the time you submit your request of inclusion letter, whether by mail or email, **you must include** a \$30 processing fee, made payable to the AVA (we accept checks and credit cards). This fee is used pay administrative costs for identifying and registering AVA subordinate affiliates with IRS

### **NOTE to All Subordinates**

ALL Subordinates are solely responsible for filing their State and Federal Tax Returns as well as any other tax, organizational or informational return that the Subordinates' jurisdiction may require, and

- 1) Maintain copies of all documents for the Subordinate's records, and
- 2) Maintain the Subordinate's state/local non-profit status as required in its jurisdiction, and
- 3) We also recommend that you discuss your organization's tax status and filing with a CPA or other financial professional.

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A list of all current AVA non-profit subordinates will be published on the AVA website:  
<http://www.americanvaulting.org/subordinates/>

Regards,

A handwritten signature in black ink that reads "Craig Coburn". The signature is written in a cursive, flowing style.

Craig Coburn  
National Office Manager  
American Vaulting Association

*Visit [www.irs.gov](http://www.irs.gov) for publications which contain additional information regarding your subordinate non-profit organization rights, privileges and requirements.*