The American Vaulting Association dba Equestrian Vaulting USA is tax-exempt under section 501(c)(3) of the Internal Revenue Code and has group exemption status. Your club may request to become an EVUSA non-profit subordinate and be eligible to claim tax-exempt status under its 501(c)3 group exemption.

**IMPORTANT THINGS TO REMEMBER**

- The EVUSA National Office will only accept this letter AFTER your Club has registered for 2024.
- **July 15, 2024** – deadline for Request for inclusion as 501c3 Non-Profit Subordinate of EVUSA, along with $30 processing fee.
- Please note that if your Club is registering with the EVUSA for the first time and you are joining after July 15, contact the National Office to discuss possible inclusion for current year.
- **August 15, 2024** – Final deadline for Request For Inclusion as 501c3 Non-Profit Subordinate of EVUSA requires a $35 late fee in addition to the $30 standard processing fee (total due: $65).

**NEW Subordinates**

1) Register your club with the EVUSA for the current year.
2) Submit a letter to the National Office requesting inclusion as an EVUSA Non-Profit Subordinate. Request is due by July 15, 2024 and must include the following information and assertions:
   - Official request for your organization to be included as a subordinate under the EVUSA 501(c)3 group exemption for the current fiscal year (FY2024); see EVUSA website for sample letter (https://equestrianvaulting.org/becoming-an-ava-nonprofit/)
   - 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 EVUSA group exemption; even if the organization has no employees. If the organization does not have an EIN, you can apply for one on the IRS website (www.irs.gov) or by mailing in the form SS-4 (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 EVUSA 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 EVUSA fiscal year of Jan 1 to Dec 31.
4) Your letter must be typed on your organization’s letterhead.

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5) **Please note** that if your Club is registering with the EVUSA 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 EVUSA (we accept checks and credit cards).

   This fee is used to help pay administrative costs for identifying and registering EVUSA 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 EVUSA. To retain your organization’s tax-exempt status under the EVUSA’s 501(c)3 group exemption for FY2024 you must complete the following steps:

1) Register your club with the EVUSA for the current year.
2) Submit a letter to the National Office requesting inclusion as an EVUSA Non-Profit Subordinate. Request letter is due by July 15, 2024
   - Official request for your organization to be included as a subordinate under the EVUSA 501(c)3 group exemption for the current fiscal year (FY2024); see EVUSA's website for sample letter ([https://equestrianvaulting.org/becoming-an-ava-nonprofit/](https://equestrianvaulting.org/becoming-an-ava-nonprofit/))
   - 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 EVUSA group exemption, even if the organization has no employees. If the organization does not have an EIN, you can apply for one online on 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](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 EVUSA 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 EVUSA fiscal year: Jan 1 to Dec 31.
   - Your letter must be typed on your organization's 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 EVUSA (we accept checks and credit cards). This fee is used pay administrative costs for identifying and registering EVUSA 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.
A list of all current EVUSA non-profit subordinates will be published on the EVUSA website: [https://equestrianvaulting.org/becoming-an-ava-nonprofit/](https://equestrianvaulting.org/becoming-an-ava-nonprofit/)

Regards,

Craig Coburn
National Office Manager
American Vaulting Association DBA Equestrian Vaulting USA

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