



**National Office**  
**Equestrian Vaulting USA**  
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### **2026 EVUSA GROUP EXEMPTION STATUS**

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 nonprofit subordinate and be eligible to claim tax-exempt status under EVUSA's 501(c)3 group exemption.

**NOTE:** Due to recent changes in IRS regulations governing group exemptions (Rev. Proc. 2026-8), EVUSA will **no longer be able to offer this privilege beginning in 2027.**

#### **Important Dates:**

- The EVUSA National Office will only accept a request to become an EVUSA nonprofit subordinate **AFTER** your club has registered with EVUSA for 2026
- July 15, 2026 – deadline for submission of your request documents for inclusion as 501c3 Nonprofit Subordinate, along with a \$30 processing fee.
- August 15, 2026 – Final deadline for Request for inclusion as 501c3 Nonprofit Subordinate requires a \$35 late fee in addition to the \$30 standard processing fee (total due: \$65)

#### **Steps to Become a New Subordinate:**

- 1) Register your club as an EVUSA Recognized Club for the current year [HERE](#). Instructions for registration or renewal can be found [HERE](#).
- 2) The club 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 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>).
- 3) Your organization's fiscal year must align with the EVUSA fiscal year of Jan 1 to Dec 31.
- 4) Complete and Submit to the National Office:
  - a. 2026 Subordinate Request Letter for your organization to be included as a subordinate under the EVUSA 501(c)3 group exemption for the current fiscal year (FY2026), and
  - b. c. Completed and signed 2026 Participation Agreement for EVUSA Subordinates, and \$30 processing fee. We accept credit cards and checks made payable to EVUSA. This fee is used to help pay administrative costs for identifying and registering EVUSA subordinate affiliates with IRS.

Click here [Non-Profit Subordinate Forms](#) for EVUSA Subordinates. The completed documents and fees are due by July 15, 2026.

- 5) Please note that if your club is registering with EVUSA for the first time **AND** you are joining after July 15, contact the National Office to discuss possible inclusion for the current year.

### **Steps for Returning/Renewing Subordinates:**

Per IRS regulations, an organization's subordinate status must be renewed EACH year by submission of a NEW request letter to EVUSA. To retain your organization's tax-exempt status under EVUSA's 501(c)3 group exemption for FY2026 you must complete the following steps:

- 1) Renew your EVUSA Recognized Club membership for the current year [HERE](#). Instructions for registration or renewal can be found [HERE](#).
- 2) The club 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 at the IRS website (www.irs.gov) or by mailing in the form SS-4 (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>).
- 3) Your organization's fiscal year must align with the EVUSA fiscal year of Jan 1 to Dec 31.
- 4) Complete and Submit to the National Office:
  - a. 2026 Subordinate Request Letter for your organization to be included as a subordinate under the EVUSA 501(c)3 group exemption for the current fiscal year (FY2026), and
  - c. Completed and signed 2026 Participation Agreement for EVUSA Subordinates, and d. \$30 processing fee. We accept credit cards and checks made payable to EVUSA. This fee is used to help pay administrative costs for identifying and registering EVUSA subordinate affiliates with IRS.

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### **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

- Maintain copies of all documents for the Subordinate's records, and
- Maintain the Subordinate's state/local nonprofit status as required in its jurisdiction, and • 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 nonprofit subordinates will be published on the EVUSA website: <https://equestriantVaulting.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.