



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

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**2014 AVA GROUP EXEMPTION STATUS**

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

**DO NOT SUBMIT YOUR INCLUSION REQUEST LETTER BEFORE 1/15/2014**  
**The AVA National Office will only accept this letter AFTER your Club has registered for 2014 and no later than May 15, 2014 (NO EXCEPTIONS WILL BE MADE). If you sent in your request to be included as an AVA subordinate for FY2014 prior to January 15, 2014, please re-submit after reading this document thoroughly, even if you already sent it in this year.**

**New Subordinates** - To become a subordinate for the first time:

- 1) Register your club with the AVA for the current year.
- 2) **Submit a letter to the National Office requesting inclusion as an AVA Subordinate.** Submit a letter to the AVA with the following information by between January 15, 2014 and May 15, 2014 (Please note that if you are registering with the AVA for the first time after this date, contact the National Office to discuss inclusion for the current year):
  - Official request for your organization to be included as a subordinate under the AVA 501(c)3 group exemption for the current fiscal year (FY2014); 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 (this MUST be included in the letter; you may NOT provide it later).
    - 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.
  - **NOTE: The AVA Fiscal Year has changed.** Your organization's fiscal year must align with the AVA fiscal year of January 1 to December 31.
- 3) **\$50 processing fee.** At the time you submit your request of inclusion letter, you must include a \$50 processing fee, made payable to the AVA (we accept checks and credit cards). This fee is used to help pay our CPA to file our Subordinate tax returns.
- 4) **Submit an AVA Subordinate Financial Report to the AVA treasurer** at the end of the fiscal year (12/31/2014)
  - This report will be due by February 1, 2015 and will cover the 2014 Fiscal Year (1/1/14 – 12/31/2014).
  - Your financial data MUST conform to the same fiscal year as the AVA and YOU MUST USE THE OFFICIAL AVA SUBORDINATE FINANCIAL REPORT FORM. You may request a digital copy of this form via email or download it from the AVA website: *FORMS*→AVA 501C3 SUBORDINATE (available online after January 15, 2014).
  - NOTE: If your total receipts are greater than \$50,000 per year, you may still be included in our group exemption but must also file an IRS Form 990. Consult your tax advisor for more details.

**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 FY2014 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 Subordinate.**
  - Official request for the organization to be included as a subordinate under the AVA 501(c)3 group exemption for the current fiscal year (FY2014); 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.
  - The number of years the organization has been in existence.
  - Please be sure that your fiscal year aligns with the NEW AVA fiscal year of January 1 to December 31.
- 3) **\$50 processing fee.** At the time you submit your request of inclusion letter, you must include a \$50 processing fee, made payable to the AVA (we accept checks and credit cards). This fee is used to help pay our CPA to file our Subordinate tax returns.
- 4) Submit an **AVA Subordinate Financial Report to the AVA treasurer** after the end of the fiscal year (12/31/2014)
  - This report will be due by February 1, 2015 and will cover the 2014 Fiscal Year (1/1/14 – 12/31/14).
  - Your financial data MUST align with same fiscal year as the AVA and YOU MUST USE THE OFFICIAL AVA SUBORDINATE FINANCIAL REPORT FORM. You may request a digital copy of this form via email or download it from the AVA website: *FORMS* → AVA 501C3 SUBORDINATE.
  - NOTE: If your total receipts are greater than \$50,000 per year, you may still be included in our group exemption but must also file an IRS Form 990. Consult your tax advisor for more details.

**All Subordinates** – The National Office will send you a notice upon receipt of your letter. **If you do not receive this notice within 30 days of sending your letter, please contact the National Office to ensure your letter was received.** Maintain copies of all documents for your records.

Please check back with the AVA website ([www.americanvaulting.org](http://www.americanvaulting.org) in the *Forms* section) as we work to increase the resources available to our nonprofit subordinates.

I also suggest you discuss your organization's tax status with a CPA.

Regards,



National Office Manager  
American Vaulting Association

The following IRS publications provide additional information regarding your non-profit organization and may be obtained from [www.irs.gov](http://www.irs.gov):

- 1) **Publication 557 – Tax-exempt status for Your Organization** (<http://www.irs.gov/pub/irs-pdf/p557.pdf>)
- 2) **Publication 4573 – Group Exemptions** (<http://www.irs.gov/pub/irs-pdf/p4573.pdf>)