



AMATEUR ATHLETIC UNION  
OF THE UNITED STATES, INC.

P.O. Box 22409 Lake Buena Vista, FL 32830  
407.934.7200  
www.aausports.org



Home of the AAU

10/24/2016

To Whom It May Concern:

The Amateur Athletic Union of the U.S. Inc. has a group 501(c)3 determination letter from the Internal Revenue Service. The Group Exemption Number of the Amateur Athletic Union is 1155.

As an affiliated organization, the Growing Runners & District Track Club is recognized as tax-exempt under the Amateur Athletic Union of the U.S. Inc.'s group determination ruling through the time period ending August 31, 2017.

Subordinate Information: Growing Runners & District Track Club  
46-4754439  
C/o Edward Mearns  
P.O.Box 200  
Surry, VA 23883

**Not valid without  
Official seal printed here**

Sincerely,

Dr. Roger J. Goudy  
President  
Amateur Athletic Union



Note: The following is a portion of this club's Articles of Organization, and as such these activities are prohibited:

The organization shall not conduct directly or indirectly any gaming. The term gaming includes: Bingo, Beano, lotteries, pull-tabs pari-mutuel betting, Calcutta wagering, pickle jars, punch boards, tip boards, tip jars, certain video games, casino games, sports betting, etc.

Dr. Roger J. Goudy President & CEO roger@aausports.org	Rusty Buchanan 1st Vice President rusty@aausports.org	Matt Williams 2nd Vice President matt@aausports.org	Cynthia Trombly-Martin Secretary cindi@aausports.org	Jo Mirza Treasurer jbmirza@aausports.org
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## Welcome Level 3 Club Member!

**Please find the enclosed Subordinate Determination Letter.**

**Please understand that clubs recognized by the IRS as a 501(c)3, must comply with the responsibilities, rules and regulations associated with any non-profit organization.**

### **Recordkeeping**

Section 501(c)3 organizations are required to keep books and records detailing all activities, both financial and non-financial. Financial information, must include sources of support (contributions, grants, sponsorships, and other sources of revenue). The organization should have a bank account registered with the organization's name and EIN #. If the organization receives a donation of \$250 or more, an acknowledgment letter must be written to the donor detailing the club's name, EIN#, the date and amount of the contribution.

### **Membership**

Level 3 clubs must renew their membership every year to maintain their 501(c)3 status. Our membership year always runs September 1<sup>st</sup> to August 31<sup>st</sup>. If the club decides not to renew their membership, it must dissolve the organization and complete the dissolution process.

### **Filing Requirements**

Organizations recognized as tax exempt under section 501(c)3 are required to file an annual information return with the IRS at the end of the fiscal year: Form 990-N (e-postcard), form 990 EZ or form 990 before January 15th. The club must have the same fiscal year end as the AAU, which is August 31st. It is the club's responsibility to research state filing and/or registration requirements for tax-exempt, unincorporated, nonprofit organizations. There may be additional registration and filing requirements if the club is soliciting charitable donations. The AAU advises you to call the Secretary of State and the Division of Consumer Services or visit their websites. Organizations may be required to register to do business to open a bank account. If the club decides to dissolve, please complete and return to us the dissolution form. Note, in accordance with IRS regulations, when dissolving 501(c)3 organizations must donate all assets to another 501(c)3 organization and file a final form 990.

**IT IS VERY IMPORTANT THAT THE CLUB DOES NOT INCORPORATE AS LONG AS IT IS A LEVEL 3 CLUB. IF THIS HAPPENS, THE CLUB WILL BE VOIDED AND NO REFUND WILL BE ISSUED.**

**Please contact [ysalas@aausports.org](mailto:ysalas@aausports.org) if you need any additional assistance.**