



AMATEUR ATHLETIC UNION

Level 3 Club

Information Brochure

WHAT...
WHY....
HOW....

501
(c)3
?

AAU Club Membership Information



The Amateur Athletic Union (AAU) is one of the largest, non-profit, volunteer, sports organization in the United States. A multi-sport organization, the AAU is dedicated exclusively to the promotion and development of amateur sports and physical fitness programs.

AAU Vision Statement

“To offer amateur athletes and volunteers opportunities to develop to their highest level through a national and local network of sporting events. Through participation in AAU, we achieve our dreams as athletes and as valued citizens of our communities.”

The AAU Club Membership is required for organizations wanting to participate and/or host AAU licensed events (National Championships, District Championships, Clinics/Demos, Invitational, and Regionals, etc.).

Based on our vision statement and in an effort to increase participation at local level, the AAU has developed a club membership category designed to extend the benefits of becoming a 501(c)3 subordinate organization of the AAU’s group exemption.

AAU Club Level Information



Compare and choose the level that fits your organization's needs.

Prices	Club Level 1	Club Level 2	Club Level 3
Youth Club per Membership Year (Membership Year runs from September 1st—August 31st)	\$30.00	\$60.00	\$300.00
Adult Club or Both Youth and Adult Club per Membership Year (Membership Year runs from September 1st—August 31st)	\$50.00	\$80.00	\$320.00
Compare Club Levels			
Able to participate in AAU events	✓	✓	✓
Able to vote at appropriate district bi-annual meetings	✓	✓	✓
Include a license for practice Insurance	✓	✓	✓
General Liability Coverage Click for more details	✓	✓	✓
Free Advertising for Licensed AAU Events*		✓	✓
Available for Profit and Non-Profit Corporations (Including S-Corps), LLC's, Private Foundations, Partnerships, Sole Proprietor, Unincorporated Clubs or Organizations with their own 501(c)3 status with the IRS	✓	✓	
Qualified to apply for a license to host an event**		✓	✓
Qualified to use the AAU Trademarks (Logo & Name ONLY in AAU licensed events)		✓	✓
ONLY for UNINCORPORATED Associations or Clubs that DO NOT have their own 501(c)3 and want to become a subordinate 501(c)3 organization under the AAU's group exemption.			✓
Qualified for Federal Tax-exempt status			✓
Qualified to receive Tax-Exempt donations			✓
Eligible to apply for Sales Tax Exemption***			✓
Eligible to receive reduced rates for Facility Rental****			✓

PLEASE NOTE: All athletes and non-athletes belonging to your club must be AAU individual members for our insurance benefits to be in force.

There are no transfers and/or upgrades from a Level 1 or 2 to a Level 3 club.

* Event Bulletins will be sent out for licensed AAU events.
 **Additional Fees apply when licensing an event.
 ***Must apply in state, sales tax exemption depends on state regulations and approval.
 ****Reduced Rates are NOT guaranteed, must contact your local facility for more details.

Responsibilities as a Level 3



If the Level 3 club is your choice, 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 nonfinancial. 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. If the club decides not to renew their membership, it must dissolve the organization and complete the dissolution process (Read the Filing Requirements for more details).

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), 990 EZ, or form 990 before January 15th. The club must have the same fiscal year as the AAU, which is September 1st to August 31st. **It is the club's responsibility to research within your state if there are any filing and/or registration requirements as a tax-exempt unincorporated nonprofit organization collecting 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 the dissolution form, which you will receive in your information packet upon approval. **Note:** in accordance with IRS regulations, when 501(c)3 organizations dissolve, all of their assets must be donated to another 501(c)3 organization of their choice, and a final form 990 must be filed.

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.

Steps to Become a Level 3 Club



For a club to be recognized by the IRS as a 501(c)3 organization and be subordinate of the AAU's group exemption, you will need to comply with the following steps:

1. Determine the club name. Please note that the name cannot contain the words "AAU" , "Amateur Athletic Union", "Junior Olympic (s)", "Olympic" or any variation of these names in its club name or email address.
2. Make sure that the club is **NOT** any of these types of business entities and /or legal structure:

- Sole-Proprietor
- Partnership
- Corporation, Non-Profit Corporation, S-Corporation
- Limited Liability Company (LLC)
- Charitable Trust
- Private Foundation

*All Level 3 Clubs must be
unincorporated
associations.*

3. Obtain an Employer Identification Number (EIN) from the IRS. [Click here](#) to apply online. For more information in how to apply for an EIN, [click here](#).

⇒ **Level 3 clubs are recognized by the IRS as Other Non-profit/Tax exempt Organizations**

4. The club must have two Principals who will need to obtain a non-athlete membership before starting the club application process. Applicants must consent to a background screening.
5. Click [here](#) to review the Articles of Organization. You will adopt these articles during the online club registration.

IMPORTANT: You will use the same EIN for the life of the club. DO NOT CALL THE IRS TO OBTAIN A NEW EIN EACH YEAR. **DO NOT** use your social security number or the EIN of another organization.

[The name of the club MUST match the name on the SS-4 with the IRS.](#)

After Completing Level 3 Club Application



After completing the Level 3 club application an AAU Club code will be assigned.

This AAU club code will give you immediate access* to your club benefits, such as;

- ◇ License for practice insurance. [Click here](#) to print your insurance certificates
- ◇ Apply for Third Party Insurance Certificates
- ◇ Participate in AAU events
- ◇ Apply for a license to host AAU events

***To access your benefits, log in to your AAU account.**

The tax-exempt benefit of a Level 3 club takes 3 weeks to process.

Once your club has been approved an email will be sent with a Welcome Package. Determination letters will be mailed to the first principal's address.

To avoid delays, please ensure you provide a current mailing address.

The application must be processed before the Club can be considered a 501(c)3 Organization.

Now that you are ready,

[Click Here to Join the AAU!](#)

Level 3 Club Verification Process



We will check the following information:

1. Verify with the state that the club is **NOT**:
⇒ **Profit Corporation, Non-Profit Corporation, S-Corporation, LLC, Partnership, Sole-proprietor, Charitable Trust, Private Foundation, etc.**
2. Check that the club does not have “AAU” , “Amateur Athletic Union”, “Junior Olympic (s)”, “Olympic” or any variation of these names in its club name or email address.
3. Confirm that the EIN provided has not been revoked by the IRS.

If the club meets all of these requirements, you will receive an official tax-exempt letter from the AAU via U.S. postal mail. Please keep this letter for 501 (c) 3 verification purposes.

Make sure the email address on the membership application is entered correctly. Any additional information needed to complete the verification process will be requested by email.

Now that you are ready,

[Click Here to Join the AAU!](#)

YOU CAN FIND MORE INFORMATION ON THE LEVEL 3 CLUB / 501(C)3 ORGANIZATIONS AT THE FOLLOWING LINK;

[FAQ's - Club Level 3 Membership](#)

For assistance:

If you need further assistance with the club application process, feel free to contact our finance department:

Phone: 407-934-7200

Joan Duncan

Karen Hinton

Email:

joan@aausports.org

Karen@aausports.org

This brochure is for use by Amateur Athletic Union of the U.S. Inc., its Districts, and its unincorporated Affiliated Organizations. It is for informational purpose ONLY. All tax and filing requirements questions should be directed to the Internal Revenue Service toll free number 1-877-829-5500 or your local IRS office.

The Internal Revenue Service (IRS) issued a ruling letter in January 1966, that recognizes the Amateur Athletic Union of the U.S. Inc. and its Affiliated Organizations as tax-exempt under section 501(c) 3 of the IRS code.



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