

UNITED SQUARE DANCERS OF AMERICA



501 (C)(3) Nonprofit Group Exemption Program Application Procedures / Requirements



The United Square Dancers of America's 501(c)(3) Nonprofit Group Exemption Program is available to Members of the USDA. To qualify for participation in the USDA 501(c)(3) Nonprofit Group Exemption Program the applicant must agree to comply with the United Square Dancers of America's Code of Conduct as well as the USDA Code of Ethics.

This can be accomplished by a USDA Member by including the following verbiage in their Governing Documents:

The _____
Name of Applicant Organization - USDA Affiliate / Member Organization
agrees to adhere to the United Square Dancers of America Bylaws and Standing Rules and agrees to subscribe to the United Square Dancers of America Code of Conduct and Code of Ethics.

This is actually little more than confirming the commitment that each USDA member entered into when they applied for membership in the United Square Dancers of America.

UNITED SQUARE DANCERS OF AMERICA APPLICATION FOR MEMBERSHIP

Be it Resolved; That _____
Name of USDA Affiliate / Member Organization
agrees to abide by the Bylaws and Standing Rules of the UNITED SQUARE DANCERS OF AMERICA, INC. as written or as may be amended from time to time.

In addition, the applicant must be incorporated as a nonprofit organization within the State of operation.

The applicant's organizational documents (Articles of Incorporation – as filed with the State where incorporated; Constitution – if any; Bylaws and Standing Rules) must contain specific dissolution language to ensure that any funds distributed following dissolution be only for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.

Dissolution:

- "No part of the organization's assets or net earnings may inure to the benefit of any individual. This does not preclude the payment of reasonable amounts for goods or services provided to the organization."
- "Upon dissolution, the assets of the organization shall be distributed to another nonprofit organization that is exempt under section 501(c)(3) of the Internal Revenue Code."
- "The organization shall not, as a substantial part of its activities, carry on propaganda or otherwise attempt to influence legislation, except to the extent permitted by section 501(h) of the Internal Revenue Code, nor shall it participate to any extent in any political campaign for or against any candidate for public office."

USDA's Bylaws currently include the following Dissolution clause that was accepted by the IRS when the USDA was granted IRS 501 (c)(3) nonprofit status in 2011.

ARTICLE IX DISSOLUTION

Upon majority vote of the Board of Directors to dissolve the Corporation, the Executive Committee shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the benefit of the Corporation to any exempt corporation or entity organized for purposes similar to those set forth under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue law) as the directors shall determine.

Any USDA Member Group desiring to participate in this USDA 501(c) (3) Nonprofit Group Exemption Program may also utilize this same verbiage.

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The applicant's organizational documents must also include the statement that they are organized exclusively for charitable, educational, or scientific purposes, including, for such purposes, the making of distributions to organizations that qualify under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Once all of the applicant's governing documents are in compliance with the IRS requirements – then the applicant must complete the United Square Dancers of America's 501(c)(3) Nonprofit Group Exemption Program Application Form which will include the following information:

1. Name of USDA Member Applicant: _____
Name of Applicant Organization - USDA Affiliate / Member Organization
2. Applicant's Employer Identification Number (EIN): _____
(EIN Employer Identification Number)
(If Applicant does not currently have a Federal EIN, it may be obtained online at <https://sa2.www4.irs.gov/modiein/individual/index.jsp>)
3. Applicant is incorporated (check one) Yes or No / State of Incorporation _____
4. Applicant has an IRS 501 (c) status Determination (check one) Yes or No
If yes, please check one 501 (c)(3); 501 (c)(4); 501 (c)(7); Other _____

If you have such a ruling or determination letter, please enclose a copy of it when submitting the application form.

5. Contact Person: _____ Title: _____
6. Address: _____ City: _____ State: _____ Zip: _____
Phone: _____ Email: _____
7. Applicant's Website: _____
8. It will be necessary to submit the following information with the completed Application Form
 - a. Letter to USDA Authorizing USDA to Include Affiliate / Member in the USDA Group Exemption Program
 - b. Group's Bylaws
 - c. Articles of Incorporation
(Usually Filed with the State)
 - d. Standing Rules
 - e. Constitution, (if any)
 - f. Financial Report showing total revenue and total expenses for the most recently completed fiscal year.

9. Initial, one-time Application fee of \$100 payable to USDA – United Square Dancers of America, Inc.
Applicant must be a USDA Member in good standing with current year's annual dues paid in full.
An annual processing fee of \$50 will need to be submitted each subsequent year with the Member's annual financial reports to maintain this 501(c)(3) Nonprofit Group Exemption status. In addition, participants must file their annual Form 990-N or Form 990EZ directly with the IRS each year.

10. Signature of an authorized Officer of the Applicant – attesting to the accuracy of the information submitted and stating that the Applicant wishes to participate in the USDA 501(c)(3) Nonprofit Group Exemption Program.

It is only necessary to submit this application form **ONE TIME**... when initially applying for group membership. In subsequent years, it is only necessary to submit the applicant's annual financial reports along with the annual \$50 processing fee.

Jim Maczko – Co-Administrator – Applications
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