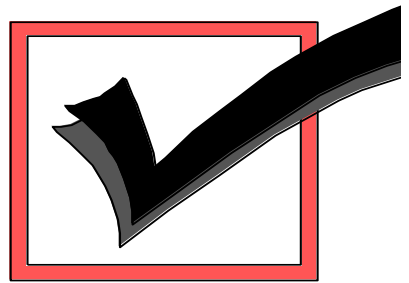


AVA CHECKPOINT



**Official voice of the American Volkssport Association,
the premier noncompetitive sports organization in the United States**

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NEC Meeting

The next NEC meeting will be held in Orlando, FL on July 6-7, 2012. The following NEC Meeting will be held in Schertz, TX on January 18-19, 2013. More details will follow once available.

TAW Deadline

The June/July issue of *The American Wanderer* deadline is April 25. All articles and photographs should be submitted directly to Laurel Parrott, Editor taw@bhi.com or mail to: 3526 Humboldt Ave. N., Minneapolis, MN 55412. Be sure to include "TAW" in the subject line if emailing.

Sanctioning Seasonal Events

Policy allows Seasonal events to be sanctioned at any time during the year. However, if sanctioning a Seasonal event outside of the normal window of June 1 – August 31 you must follow these steps.

- Sanction as new Traditional event
- Select from drop down, type, the seasonal walk, or whatever type of Seasonal event name you need

This will give a new event number and from this, Marie can issue a seasonal stamp.

Electronic Sanction Requests - Event Input Reminders

1.) When entering data for the Event City on the sanctioning page for your event, please do not include the state, zip code, commas, or use all CAPS, or other location information. Simply enter the event city name ONLY. The city will appear under the appropriate state heading. 2.) List only one name in the Point of Contact area. 3.) When you enter the zip code 12345 – 1234, do not enter zeros if you do not know the last 4 digits of the zip code.

State/Regional Local Challenges/Special Interest Booklets

A reminder to all Regional Directors – submit samples of all state or regional, local challenges and special interest booklets to Candy. Headquarter's will maintain place your samples in a region file for compliance and record keeping.

Do You Have Anything Past Due?

To ensure that your club receives all future event stamps, please submit all *past due* participation reports, stamps and monies owed.

E-Postcard Information – Worth Repeating Again

ATTENTION ALL CLUB OFFICERS-IMMEDIATE ACTION REQUIRED

The good news is that many of our clubs have filed the e-postcards and maintained their non-profit status. The weekend of January 28-29, 2012, Gus Glaser, a recently retired IRS tax attorney specializing in non-profits, researched each club by tax ID number to determine which clubs were in compliance, not in compliance and other issues relating to our tax status. AVA is very fortunate to have such a professional willing to volunteer in this effort. Below is a summary of what Gus found.

- Many clubs are in compliance but have not sent that proof to AVA, so AVA's records show these clubs as not in compliance.
- Clubs when filing the e-postcard are not putting the club name in the portion of the e-postcard called dba. Instead e-postcards are being filed with an individual's name or no name at all then the club address which cause the club name not to be in the IRS data base, therefore not in compliance.
- Clubs are not filing using the proper name of the club. The proper name for a club is the name the club used when receiving their tax ID number. Many e-postcards have been filed under a club's tax ID number using various versions of the club name or no name causing non-compliance.
- Clubs have intermittently filed one year then skipped years causing the IRS to revoke their non-profit status.

WHY DOES MY CLUB HAVE TO FILE THESE?

Beginning in 2007 the IRS required all small non-profits under, currently \$50,000 in gross income, to file a 990-N, (e-postcard). The IRS made it very plain that if an e-postcard was not filed for three consecutive years; **2007, 2008, 2009 or 2008, 2009, 2010** that our clubs would lose their non-profit status. The IRS goes by the beginning date of a fiscal year, so for the period 7-1-2010 through June 30, 2011, the current year, your confirmation will say you are filing for the year 2010. **Clubs are required to be a non-profit to remain an AVA club, claim tax exempt donations from event participants, and not pay income tax on club income. Because clubs maintain their own bank accounts, collect their own income and pay their own expenses they are required to have a distinct tax ID number and therefore file the e-postcard under their own tax ID number.**

WHAT YOUR CLUB NEEDS TO DO RIGHT NOW:

- If your club filed the e-postcards you must send the proof for each year you filed since 2007 to AVA Headquarters immediately; the IRS does not notify AVA when you file. **If the IRS has revoked your club's status and you did file as required, AVA will take this up with the IRS on behalf of your club once we have proof from you that you filed.**
- If you are dealing with the IRS now because your club has already had their non-profit status revoked because you did not file as required, you need to send copies of the documents you have sent to the IRS as proof to AVA that you are working to have your status reinstated. **A form 1023 has to be filed with the IRS along with a filing fee of \$100.00. The form 1023 and instructions can be found on the irs.gov web site. Seek out someone in your club or a professional that can help you submit the forms. SEE THE ATTACHED IRS DOCUMENT "AUTOMATIC REVOCATION OF TAX-EXEMPT STATUS."**

IF YOU DO NOT KNOW IF YOUR CLUB FILED ANY E-POSTCARDS:

- Go to <http://www.irs.gov/charities/article/0,,id=239696,00.html>
- Select Automatic Revocation of Exemption List – Internal Revenue Service
- In a box you will see Auto Revocation List on EO select check. Click on this search link.
- You will then see Limit search to organizations that (select only one): **SELECT THE LAST FIELD WHICH SAYS HAVE FILED FORM 990-N (E-POSTCARD).**
- Look on the list by inputting your tax ID number. **You must use your club tax ID number NOT AVA's tax ID.**

- This will show you (1) American Volkssport Association, Inc., then the club name underneath that was used to file with the specified tax ID number. It will show what years the e-postcard was filed.
- You can screen print this page and send to the AVA as proof of your submissions.

WHAT HAPPENS IF MY CLUB IS NO LONGER A NON-PROFIT?

- Your club cannot be included on the list to the IRS of clubs under the AVA tax exemption umbrella. This list is sent to the IRS March 1, 2012. You must file for re-instatement to the IRS no later than June 30, 2012 to remain an AVA club and provide proof that you have done so. Until your club has been reinstated your club is no longer a tax exempt subordinate and **you must notify those who donated to your club for the years the IRS has revoked your status that their donations are not tax deductible. You must put a notice on any donation jars at your events that donations are not tax deductible.**
- A form 1023 has to be filed with the IRS along with a filing fee of \$100.00. The form 1023 and instructions can be found on the irs.gov web site. Seek out someone in your club or a professional that can help you submit the forms. **SEE THE ATTACHED IRS DOCUMENT "AUTOMATIC REVOCATION OF TAX-EXEMPT STATUS."**
- You may need a CPA to help you file income tax returns both federal and state if you cannot meet the exemptions and to have your tax exempt status restored retroactively. *This is extremely important and the state income tax questions are extremely hard for the National Office to answer as each state is different. You will need the help of a professional and good documentation showing your club did due diligence.*

WHAT OTHER INFORMATION WILL I NEED TO KNOW?

- To file the 1023 you will need your financial statements for the years you did not file an e-postcard.
- **Once the IRS has revoked a club who was listed under a group exemption, the club cannot come under the group exemption for reinstatement. This means your club will be an entity under their own tax exemption. AVA policy requires then that you submit the letter you receive from the IRS showing that you are recognized as a non-profit on your own accord.**
- The IRS is there to help you and they WILL answer any and all questions you have. We have called and the wait time is about half an hour and they have answered every question and given suggestions on how to rectify any discrepancies. **PLEASE CALL THE TAX-EXEMPT SECTION AT 877.829.5500, MAKE SURE YOU HAVE YOUR CLUB TAX ID NUMBER AND THAT YOU KNOW THE LEGAL NAME OF YOUR CLUB.**
- **Make sure you write down the IRS representative's name and employee number for future reference.**
- For further information visit <http://epostcard.form990.org>

If you are uncertain of anything or need clarification please send your concerns to me at candy@ava.org and either I or Gus will get back to you.

Goodsearch Search Engine Donates Money to AVA

Folks using *Goodsearch* have helped raise dollars for AVA. We encourage everyone to register at www.Goodsearch.com before searching the internet. Results of support are noted at <http://www.goodsearch.com/nonprofit/american-volkssport-association-ava.aspx>

Smilebox.com Free Video Creation Software

Recently we received a *Smilebox* - created video from the *Shasta Sundial Strollers* of Redding, California advertising their club and event. Cynthia Turbin used www.smilebox.com to create a customized video. If you would like to use *Smilebox* to promote our wonderful organization, click on the link above.

American Profile Magazine Celebrating the American Spirit – AVA Publicity

What a nice surprise in the weekly print magazine *American Profile*, dated January 1-7, 2012 on page 8 and 9. A featured article on Joyce O'Rear from the *Fredericksburg Volkssport Club* of Texas, and Kenn Knopp founder of the first volkssport club in America. A photo of members of the *NorthStar Trail Travelers* of Minnesota was also featured in print, photo credits by Donna Seline. Great publicity that we needed and reached 10 million homes. On the *American Profile* website they mention "Members of the *NorthStar Trail Travelers*, a volkssport club in Minnesota, hike through a state park. The group is one of more than 300 active volkssport clubs in America."

<http://www.americanprofile.com/gallery/walking-healthy-communities/9/>

"Thousands of walkers converge in South Dakota's Black Hills each June for the *Crazy Horse Volksmarch*, one of the nation's largest walking events."

<http://www.americanprofile.com/gallery/walking-healthy-communities/10/>

AARP Poll Results Indicate Walking Is Most Favorite Type of Exercise

Walking remains far and away the most favorite type of exercise in today's rapidly growing sedentary society, according to a recent AARP poll on exercising. Results were included in the January-February 2012 *AARP Bulletin*. The poll question was "What is your favorite type of exercise?"

One thousand physically active respondents were categorized by age groupings, 45 to 54, 55 to 64, and 65 years plus and exercise activities mentioned other than walking were weight lifting, bicycling, running/jogging and dancing/aerobics.

Walking popularity percentages, according to age groupings, were 42, 54 and 55% respectively. The two next closest types, each indicating a 10 percent favorability rating, were bicycling and running, in the 55-64 and 45 to 54 year groups respectively.

Thirty percent of people ages 45 to 64 indicate they engage in regular leisure time physical activity, but that measurement drops to 25 percent for individuals 65 and older, according to a National Institute On Aging study.

The American Volkssport Association will continue its grassroots campaign to encourage individuals to walk, according to President Heinz Johnson. "It requires no special training, no expensive equipment or supervision, and most importantly, studies indicate regular walking activity improves health, Johnson said.

AARP Poll Result

What is your favorite type of exercise?

	<u>45-54</u>	<u>55-64</u>	<u>65+</u>
<u>Walking</u>	42%	54%	55%
<u>Weight lifting/training</u>	5%	2%	3%
<u>Bicycling</u>	6%	10%	3%
<u>Running/jogging</u>	5%	3%	2%
<u>Dancing/aerobics</u>	3%	4%	3%

* Survey of 1,000 adults age 45 and older conducted Nov. 18-27, 2011

Top AVA Walks of 2011

Following are the results of a poll taken by *Walk About Magazine* in which they name the top AVA Year Round/Seasonal Walks of 2011. Each year they take nominations for the best of the best, and then poll their members to find the ten best walks. These walks showcase the diversity of different walking routes that walkers can enjoy. They range from fun city walks, strolls along the shore, historic walks, and beautiful hikes. The walks vary in distance. This year there are actually 11 listed because of a tie for tenth place. For further information go to <http://walking.about.com/od/top-ten-walks/tp/topten2011.htm>

1. San Antonio Riverwalk, Texas – Y0055
2. Chesapeake Beach, Maryland – Y1087
3. Kirkland Waterfront, Washington – Y0134
4. Silver Falls State Park, Oregon – Y0171
5. Gettysburg Day Three, Pennsylvania – Y0028
6. Savannah, Georgia – Y1366
7. West Point, New York – Y0037
8. Boston Freedom Trail, Massachusetts – Y0730
9. Alexandria Old Town, Virginia – Y0061
10. Point Lobos, California – Y0445 (tie for #10)
11. Williamsburg, Virginia – Y0287 (tie for #10)

Be on the lookout so your club can be looking good!

We often come across wonderful handy work prepared by your club. Great club websites, event brochures, event maps, club newsletters and much more. A gentle reminder to remove outdated AVA logos and tag lines, outdated sponsor logos, dead end links, invalid 1-800 phone numbers and generally outdated information that the public at large will see and read.

The current AVA logo and tag line trademarks are:



The current and only sponsor of AVA at this time:



Attachments:

IRS Automatic Revocation of Tax-Exempt Status