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

### Prices

<table>
<thead>
<tr>
<th></th>
<th>Club Level 1</th>
<th>Club Level 2</th>
<th>Club Level 3</th>
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</thead>
<tbody>
<tr>
<td><strong>Youth Club</strong></td>
<td>$30.00</td>
<td>$60.00</td>
<td>$300.00</td>
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<tr>
<td>(Membership Year runs from September 1st—August 31st)</td>
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<tr>
<td><strong>Adult Club</strong></td>
<td>$50.00</td>
<td>$80.00</td>
<td>$320.00</td>
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<tr>
<td>or Both Youth and Adult Club</td>
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### 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****

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

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* 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.

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

YOU CAN FIND MORE INFORMATION OF THE LEVEL 3 CLUB / 501(C)3 ORGANIZATIONS AT THE FOLLOWING LINK; https://play.aausports.org/ClubLevels/ClubLevel3MembershipFAQ.aspx
For the organization to be recognized by the IRS as a 501(c)3 organization, subordinate of the AAU’s group exemption, you will need to comply with the following steps:

1. Make sure that the club is **NOT** any of these types of business entities:
   - Profit Corporation, Non-Profit Corporation, S-Corporation
   - LLC
   - Partnership
   - Sole-Proprietor
   - Charitable Trust
   - Private Foundation

2. The club must have two Principals that will need to obtain a non-athlete membership before starting the club application process. Applicants must consent to a background screening.

3. 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.

4. Click [here](#) to review the Articles of Organization. You will adopt these articles during the online club registration.

5. Get an EIN# (Employer Identification Number) for the club from the IRS. You can apply or an EIN by fax, mail or online.

   - **Application Online:** In most cases when using the online application you can obtain your EIN number immediately. To receive an EIN online complete the online application at [www.irs.gov](http://www.irs.gov). The online application is usually available 24 hours a day, 7 days a week. In some cases they may ask that you contact them for further information. For information on how to complete the online form click [here](#) and follow the red arrows for the suggested responses.

   - **Application by Fax-TIN:** Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number 859-669-5760. For a sample SS4 click [here](#). A long-distance charge to callers outside of the local calling area will apply.

   - **Application by Mail:** Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. For SS4 Instructions click [here](#).

   **IMPORTANT:** When renewing the AAU level 3 club membership make sure to use the same EIN#. **DO NOT CALL THE IRS TO OBTAIN A NEW EIN# EACH YEAR.** You will use the same EIN for the life of the club.

   **The name of the club MUST match the name on the SS-4 with the IRS.**
Please note that the Level 3 club application takes 3 weeks to process and receive by mail. The application must be processed before the Club can be considered a 501(c)3 Organization.

During that process, we will check the following information:

1. Check with the state to verify the club is NOT:
   - Profit Corporation, Non-Profit Corporation, S-Corporation, LLC, Partnership, Sole-proprietor, Charitable Trust, Private Foundation, etc.

2. Verify that the club has a minimum of two principals listed and both have an AAU Non-Athlete membership.

3. Verify 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.

4. Verify 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 in order to complete the verification process will be requested by email.

Now that you are ready,

Click Here to Join the AAU!
For assistance:

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

Phone: 407-934-7200
Yadaira Salas
Karen Hinton

Email:
ysalas@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.

AMATEUR ATHLETIC UNION

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