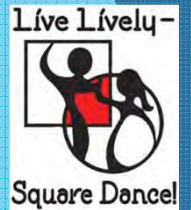




UNITED SQUARE DANCERS OF AMERICA

SQUARE DANCE – AMERICAN FOLK DANCE



USDA's 501(c)(3) Nonprofit Group Exemption Program

Presented by:

Jim Maczko – Group Exemption Co-Administrator - Applications

Pat Inglis – Group Exemption Co-Administrator - Renewals

Nonprofit Status

501(c)(7) - Social Organizations - or recreational club that is organized for pleasure, recreation, and other nonprofitable purposes.

501(c)(4) - Social welfare organizations, often homeowner's associations, volunteer fire departments.

501(c)(3) - Charitable, Educational organizations.

Background

- ❖ From 1981 – 2011: USDA was a 501(c)(4) social welfare organization
- ❖ 2009: Applied for 501(c)(3) based on educational materials and Youth Scholarship program.
- ❖ Initial application denied due to lack of dissolution clause.
- ❖ June 2010 Annual Meeting: USDA bylaws amended to include dissolution clause.

Background

- ❖ 2010: 501(c)(3) application resubmitted
 - ❖ IRS requested additional information
 - ❖ USDA sought legal counsel
- ❖ November 2011: IRS recognized the United Square Dancers of America as a 501(c)(3) nonprofit.

Background

- ❖ June 2012: Board of Directors authorized USDA to pursue becoming 501(c)(3) Nonprofit Group Exemption Program Administrator
- ❖ 2012 – 2018:
 - ❖ Communicated with Affiliates about Group Exemption Program option
 - ❖ Identified affiliates interested in participating
- ❖ December 2018: Initial application submitted with three USDA Affiliates
- ❖ December 2019: IRS granted USDA Group Exemption Program Administrator status

Benefits of Nonprofit Status

- ❖ Relieved from filing separate/individual 501(c)(3) non-profit status applications
- ❖ Exempt from Federal income tax.
- ❖ Relieved from paying state corporate income, franchise, and excise taxes.
- ❖ Eligible to receive private foundation grants.
- ❖ Qualified to receive tax deductible bequests, devices, transfers, or gifts.

Benefits of Nonprofit Status

- ❖ Eligible to receive corporate donations.
- ❖ Contributors can deduct donations from income taxes.
- ❖ Potential to rent dance facilities below-market rates.
- ❖ Eligible for lower postal rates on third class bulk mailings.
- ❖ Entitled to Public Service Announcements (PSAs) on Radio and Television.

Benefits of Nonprofit Status

- ❖ Donations of Gifts for Prizes at Group Events may be Solicited from Businesses who may then claim a tax deduction.
- ❖ USDA Affiliate Officers and Committee Chairs may deduct out-of-pocket expenses when serving the nonprofit entity.
- ❖ Designation is perpetual and needs to simply be renewed annually with USDA.
- ❖ 501(c)(3) status adds to organization's legitimacy and credibility.

Who is Eligible

- ❖ USDA Direct Affiliates: State, Regional and Area Square Dance organizations that are members of USDA.
- ❖ USDA Associate Members: **NEW!**
 - ❖ Area Associations, Councils, and Clubs that are members of a direct USDA Affiliate may now become Associate Members of USDA
 - ❖ May also apply to USDA for 501(c)(3) nonprofit status.


Qualifications / Requirements

- ❖ Groups must follow all IRS guidelines for 501(c)(3) Nonprofit Status.
- ❖ Governing Documents must include:
 - ❖ Statement that they are organized exclusively for charitable, educational, purposes.
 - ❖ Agree to adhere to the USDA Bylaws and Standing Rules.
 - ❖ Agree to Subscribe to the USDA Code of Conduct and Code of Ethics.
 - ❖ Include an appropriate Dissolution Clause
 - ❖ Fiscal Year must Coincide with USDA – Jan 1 to Dec 31

Procedures


- ❖ Go to USDA website – www.usda.org – for instructions and forms.
- ❖ For organizations that are not currently USDA Affiliates, these forms include:
 - ❖ Application forms for Affiliate or Associate Member.
 - ❖ Procedures for conforming to the Group Exemption Program Application Procedures / Requirements.

Application for Affiliate Membership



UNITED SQUARE DANCERS OF AMERICA
USDA

**Application for
Affiliate Membership**



Live Lively -
Square Dance

The _____
Name of Organization

Representing dancers in _____
State, Area, Region

Hereby applies for Affiliate Membership in the UNITED SQUARE DANCERS OF AMERICA, INC. (USDA).

We are a State: Region: Area: organization.

We represent _____% of the dancers in our state.

Our voting members are: (check appropriate space/s)

Individual Dancers
 Associations, Federations, Councils, etc.
 Clubs

We represent: (give number in each space)

____ Individual dancers
____ Associations, Federations, Councils, etc.
____ Clubs

We are a non-profit organization: Yes No

Pursuant to USDA Standing Rule No 4, we understand that we qualify for one of the following: (check applicable space)

Dues	Directors	Votes
<input type="checkbox"/> \$100	4	4
<input type="checkbox"/> \$ 75	3	3
<input type="checkbox"/> \$ 50	2	2
<input type="checkbox"/> \$ 25	1	1


Signed _____ Date _____
(President)

Signed _____ Date _____
(Secretary)

Return completed Application for Affiliate Membership to the Vice President of the USDA Region from which application originated together with copies of the following applicant's documents:


Resolution (USDA Form 002) Articles of Incorporation (if any)
 Constitution (if any) Bylaws and Standing Rules
 Check for Dues Map showing organizational boundaries
 Roster of Organization Officers and Delegates to USDA Board of Directors.
(Include names, addresses, city, state, zip, area code, phone numbers & e-mail addresses)

Page 1 of 3 USDA Form 0002 - 05/31/2020



UNITED SQUARE DANCERS OF AMERICA
USDA

**Affiliate Membership
Application
Resolution**



Live Lively -
Square Dance

Whereas; The members of the : _____
Name of Organization
Have voted to apply for Affiliate Membership in the UNITED SQUARE DANCERS OF AMERICA, INC. (USDA) and now, therefore be it

Resolved; That the _____
Name of Organization
Does herewith submit its application for Affiliate Membership in the UNITED SQUARE DANCERS OF AMERICA, INC. and



Resolve; That the _____
Name of Organization
Agrees to abide by the Bylaws, the Standing Rules, the Code of Ethics, and the Code of Conduct of the UNITED SQUARE DANCERS OF AMERICA, INC. as written or as may be amended

Signed _____ Date _____
(President)

Signed _____ Date _____
(Secretary)

Page 2 of 3 USDA Form 0002 - 05/31/2020

Application for Associate Membership

UNITED SQUARE DANCERS OF AMERICA
 **Application for Associate Membership** 

The _____
Name of Organization

Representing dancers in _____
City, State, Area, Region

Hereby applies for Associate Membership in the UNITED SQUARE DANCERS OF AMERICA, INC. (USDA).

We are a State: Region: Area: Club: organization.

A Requirement to become an Associate Member of USDA, your Organization Must Belong to an USDA Affiliate. Our Group is a Member in Good Standing of the Following USDA Affiliate Member Organization.

Name of USDA Affiliate Organization

Our voting members are: (check appropriate space/s)

Individual Dancers
 Associations, Federations, Councils, etc.
 Clubs

We represent: (give number in each space)

____ Individual dancers
 ____ Associations, Federations, Councils, etc.
 ____ Clubs

We are a non-profit organization: Yes No

Pursuant to USDA Standing Rule No 5, we understand that as an Associate Member of USDA we are required to pay Annual dues of \$25 with No Voting Rights

Signed _____ Date _____
(President)

Signed _____ Date _____
(Secretary)

Return completed Application for Associate Membership to the Vice President of the USDA Region from which application originated together with copies of the following applicant's documents:

Resolution (USDA Form 002A) Articles of Incorporation (if any)
 Constitution (if any) Bylaws and Standing Rules
 Check for Dues Map showing organizational boundaries
 Roster of Organization Officers and Delegates to USDA Board of Directors.
 (Include names, addresses, city, state, zip, area code, phone numbers & e-mail addresses)

Page 1 of 3 USDA Form 0002A - 05/31/2000

UNITED SQUARE DANCERS OF AMERICA
 **Associate Membership Application Resolution** 

Whereas; The members of the _____
Name of Organization
 Have voted to apply for Associate Membership in the UNITED SQUARE DANCERS OF AMERICA, INC. (USDA) and now, therefore be it

Resolved; That the _____
Name of Organization
 Does herewith submit its application for Associate Membership in the UNITED SQUARE DANCERS OF AMERICA, INC. and

Resolve; That the _____
Name of Organization
 Agrees to abide by the Bylaws, the Standing Rules, the Code of Ethics, and the Code of Conduct of the UNITED SQUARE DANCERS OF AMERICA, INC. as written or as may be amended

Signed _____ Date _____
(President)

Signed _____ Date _____
(Secretary)

Page 2 of 3 USDA Form 0002A - 05/31/2000

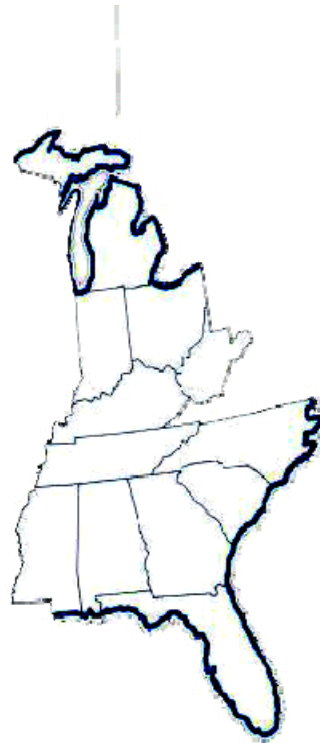
USDA Regions



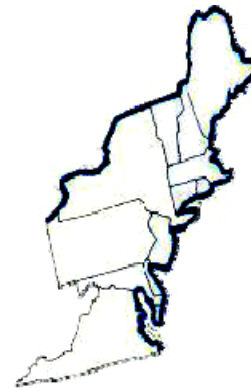
Western



Plains




Central




Eastern

Group Exemption Program Application Procedures / Requirements



UNITED SQUARE DANCERS OF AMERICA
501 (C)(3) Non-Profit
Group Exemption Program
Application Procedures
/ Requirements



Live Lively -
Square Dance

The United Square Dancers of America's 501(c)(3) Non-Profit Group Exemption Program is available to Members of the USDA. To qualify for participation in the USDA 501(c)(3) Non-Profit 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 non-profit 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 insure 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) non-profit 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) Non-Profit Group Exemption Program may also utilize this same verbiage.

Page 1 of 2 USDA Group Exemption Application Procedures / Requirements 03-15-2020



UNITED SQUARE DANCERS OF AMERICA
501 (C)(3) Non-Profit
Group Exemption Program
Application Procedures
/ Requirements



Live Lively -
Square Dance

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) Non-Profit Group Exemption Program Application Form which will include the following information:

- Name of USDA Member Applicant: _____
Name of Applicant Organization - USDA Affiliate / Member Organization
- 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.www.irs.gov/modelnr/individuals/index.jsp>)
- Applicant is incorporated (check one) Yes or No / State of Incorporation _____
- 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.
- Contact Person: _____ Title: _____
- Address: _____ City: _____ State: _____ Zip: _____
Phone: _____ Email: _____
- Applicant's Website: _____
- It will be necessary to submit the following information with the completed Application Form
 - Letter to USDA Authorizing USDA to Include Affiliate / Member in the USDA Group Exemption Program
 - Group's Bylaws
 - Articles of Incorporation
(Usually Filed with the State)
 - Standing Rules
 - Constitution, (if any)
 - Financial Report showing total revenue and total expenses for the most recently completed fiscal year.
- 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) Non-Profit Group Exemption status. In addition, participants must file their annual Form 990-N or Form 990EZ directly with the IRS each year.
- 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) Non-Profit 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
USDA Group Exemption Program
Post Office Box 712918
San Diego, California 92171-2918
619-295-2635
jmaczko@sanrr.com 501c3apply@usda.org

Pat Inglis – Co-Administrator - Renewals
USDA Group Exemption Program
1340 Oakengate Drive
Stone Mountain, Georgia 30083
404-294-0268
501c3renew@usda.org inglis@bellsouth.net

USDA Group Exemption Application Procedures / Requirements 03-15-2020

Group Exemption Applicant Organization Letter Requesting to be Included

Applicant Organization Letterhead

Date

UNITED SQUARE DANCERS OF AMERICA, INC.
Non-Profit Group Exemption Program
Post Office Box 712918
San Diego, California 92171-2918

Attention: USDA Group Exemption Co-Administrators:

This will serve to confirm that the _____
Name of Applicant Organization - USDA Affiliate / Member Organization
seeks to be included in the United Square Dancers of America's (USDA) 501(c)(3) Non-Profit Group Exemption Program.

In addition, the _____ agrees to continue
Name of Applicant Organization - USDA Affiliate / Member Organization
to abide by the United Square Dancers of America's Code of Ethics and Code of Conduct and comply with the USDA's Bylaws and Standing Rules, which were among the original terms of affiliation between the _____ and the
Name of Applicant Organization - USDA Affiliate / Member Organization
United Square Dancer of America, and is reiterated within the _____
Name of Applicant Organization - USDA Affiliate / Member Organization
_____ governing documents.
/ Member Organization

Respectfully,

Signature of duly authorized Officer or Other Representative of the Applicate Organization

Name of Applicant Organization - USDA Affiliate / Member Group

Group Exemption Program Application

UNITED SQUARE DANCERS OF AMERICA
501 (C)(3) Non-Profit
Group Exemption Program
Application

Live It. Love It. Square Dance!

1. Name of USDA Affiliate / Member: _____
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/modcan/individual/index.jsp>)

3. Applicant's State of Incorporation: _____

4. Applicant's current 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. 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.

6. Our group regularly grosses (check one) More than \$50,000 per year Less than \$50,000 per year.

7. Applicant's fiscal year (Note - This Must Coincide with USDA's Fiscal Year - Jan 1 - Dec 31)
 begins _____ (Month) and ends _____ (Month)

8. Contact Person: _____ Title: _____

9. Address: _____ City: _____ State: _____ Zip: _____

10. Phone: _____ Email: _____

11. Applicant's Website: _____

12. Officer responsible for annual financial statement if other than above:
 Name: _____ Title: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

13. Group's mailing address:
 Address: _____ City: _____ State: _____ Zip: _____

14. If mailing address is a post office box, we also need a street address for one of the group's officers:
 Address: _____ City: _____ State: _____ Zip: _____

Page 1 of 2 USDA Group Exemption Application Form 03-19-2020

UNITED SQUARE DANCERS OF AMERICA
501 (C)(3) Non-Profit
Group Exemption Program
Application

Live It. Love It. Square Dance!

15. Please enclose the following information with this form:
 List of your officers, with their official titles, addresses, phones and emails.

President: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

Vice President: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

Secretary: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

Treasurer: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

16. **Signature:**
 Please read and sign the following statement:
 I am a duly authorized officer of the applicant group. I have read and understand the information sheet entitled 501(c)(3) Non-Profit Group Exemption Program Application Procedures / Requirements for Applying for Inclusion in the USDA Group Tax Exemption Program.
 I verify that to the best of my knowledge and belief, the _____
Name of Applicant Organization - USDA Affiliate / Member Organization
 is eligible to participate in the United Square Dancers of America 501(c)(3) Non-Profit Group Exemption Program; is not a private school; is eligible to qualify for exemption under section 501(c)(3) of the Internal Revenue Code; and is not a private foundation as defined in section 509(a) of the IRS Code. USDA is hereby authorized to include the _____
 in the USDA Non-Profit Group Exemption Program.
Name of Applicant Organization - USDA Affiliate / Member Organization

With the submission of this application, I affirm that our organization wishes to be included in the USDA 501(c)(3) Non-Profit Group Exemption Program.
I attest that to the best of my knowledge: the above information is correct.

Name of USDA Affiliate / Member: _____
Name of Applicant Organization - USDA Affiliate / Member Organization
 Signature: _____
 Print Name: _____
 Title: _____ Date: _____

Please return with all enclosures to USDA - Post Office Box 712918 - San Diego, CA 92171-2918 or email to: jmaczko@san.rr.com

Jim Maczko - Co-Administrator - Applications
 USDA Group Exemption Program
 Post Office Box 712918
 San Diego, California 92171-2918
 619-295-2635
jmaczko@san.rr.com 501c3apply@usda.org

Pat Inglis - Co-Administrator - Renewals
 USDA Group Exemption Program
 1340 Oakengate Drive
 Stone Mountain, Georgia 30083
 404-294-0268
S01c3renew@usda.org inglisp@bellsouth.net

Page 2 of 2 USDA Group Exemption Application Form 03-19-2020

Group Exemption Program Financial Certificate

UNITED SQUARE DANCERS OF AMERICA
 501 (C)(3) Non-Profit
 Group Exemption Program
 Annual Report
 Financial Certificate




Name of USDA Group Affiliate / Member: _____
Name of USDA Affiliate / Member Organization

Street Address: _____

City: _____ State: _____ Zip Code: _____

Website Address: _____

Employer Identification Number (EIN): _____

Fiscal Year Begins: _____ and Ends _____
(Must Coincide with USDA's Fiscal Year - Jan 1st - Dec 31st)

Group's Current Gross Annual Income (Check One) More than \$50,000 Less than \$50,000.

Our organization's name, mailing address, EIN, articles of incorporation, bylaws have changed since last year (any changes should be attached): Yes No

Our organization is eligible to qualify for exemption under section 501(c)(3) of the Internal Revenue Code, and is not a private foundation as defined in section 509(a) of the Code: Yes No

Our organization wishes to be included under USDA's group exemption for another year: Yes No

An updated copy of the organizing documents are attached: Yes No.

United Square Dancers of American, Inc., is authorized to include: _____
Name of USDA Affiliate / Member Organization

in the Group Exemption Program.

1. Please enclose the following information with this form:

List of your officers, with their official titles, addresses, phones and emails:

President: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____



Vice President: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

Secretary: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

Treasurer: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Phone: _____ Email: _____

Page 1 of 3 USDA Annual Report Financial Certificate 03-15-2020

UNITED SQUARE DANCERS OF AMERICA
 501 (C)(3) Non-Profit
 Group Exemption Program
 Annual Report
 Financial Certificate / Balance Sheet

Income/Expense Statement:
 January 1, 20____ through December 31, 20____

Name of USDA Group Affiliate / Member: _____
Name of USDA Affiliate / Member Organization

Employer Identification Number (EIN): _____

INCOME

Membership Dues	\$ _____	
Dance Admissions	\$ _____	(Festivals / Conventions)
Programs	\$ _____	
Fundraising	\$ _____	
USDA Insurance	\$ _____	
Other	\$ _____	(Specify) _____
TOTAL INCOME	\$ _____	

EXPENSES



Facility Rental	\$ _____	
Program staff	\$ _____	(Caller, Band, Performer; Include Travel, if any)
Publicity	\$ _____	
Equipment Purchase	\$ _____	(Non-Capitalized)
Depreciation	\$ _____	(Attach Schedule)
Equipment Rental	\$ _____	
Refreshments	\$ _____	
Office Supplies	\$ _____	(Expenses, Excluding Labor and Equipment)
USDA Insurance Premiums	\$ _____	
Miscellaneous	\$ _____	(Specify) _____
TOTAL EXPENSES	\$ _____	

NET SURPLUS (or LOSS) \$ _____ (Remember to Include this Amount on the Balance Sheet Where Indicated.)

Income and expenses may be broken down into activities such as Regular Dances, Weekend Events, Festivals, etc. These may be broken down further into specific events or locations, i.e. weekly Tuesday dances special Saturday dances, or other party night dances, etc.

Page 2 of 3 USDA Annual Report Financial Certificate 03-15-2020

Group Exemption Program Financial Certificate (cont.)

UNITED SQUARE DANCERS OF AMERICA	
	<p>501 (C)(3) Non-Profit Group Exemption Program Annual Report Financial Certificate / Balance Sheet</p>
	
Name of USDA Group Affiliate / Member: _____	
Employer Identification Number (EIN): _____	
Balance Sheet	
January 1, 20__ through December 31, 20__	
ASSETS	
Cash	\$ _____ (Cash on Hand and in Bank)
Equipment	\$ _____ (Capitalized)
Receivables	\$ _____ (Money Owed to the Group, but not yet Received)
Other assets	\$ _____ (Specify) _____
TOTAL ASSETS	\$ _____
LIABILITIES	
Payables	\$ _____ (Unpaid Bills)
Other liabilities	\$ _____ (Such as Outstanding Loans; Specify)
TOTAL LIABILITIES	\$ _____
GENERAL FUND	
Net Balance From Last Year	\$ _____
Net Surplus /Loss From Current Year	\$ _____ (from Net Profit/Loss line on Income/Expense Statement)
TOTAL GENERAL FUND/ LIABILITIES BALANCE	\$ _____
(General Fund balance and Liabilities should equal Assets; if not, something is wrong.)	
Signature:	
Please read and sign the following statement:	
I am a duly authorized Officer / Treasurer of the USDA Group Affiliate / Member.	
I attest that to the best of my knowledge; the above financial information is correct.	
Name of USDA Affiliate / Member: _____	
Signature:	_____
Print Name:	_____
Title:	_____
Date:	_____
Return completed forms to:	
Jim Maczko – Co-Administrator USDA Group Exemption Program Post Office Box 712918 San Diego, California 92171-2918 619-295-2635 jmaczko@san.er.com 501c3apply@usda.org	Pat Inglis – Co-Administrator USDA Group Exemption Program 1340 Oakengate Drive Stone Mountain, Georgia 30083 404-294-0268 inglis@bellsouth.net
Page 3 of 5 <small>USDA Annual Report Financial Certificate 03-10-2005</small>	

Program Costs

USDA Affiliate Members

- ❖ Annual membership dues of \$25 - \$100
- ❖ Initial application fee of \$100 for Nonprofit Status
- ❖ Annual renewal fee of \$50 to maintain Nonprofit Status

USDA Associate Members

- ❖ Annual membership dues of \$25
- ❖ Initial application fee of \$100 for Nonprofit Status
- ❖ Annual renewal fee of \$50 to maintain Nonprofit Status

File annual financial reports with USDA
File Form 990-N or 990-EZ annually with IRS

THANK YOU!
Q & A