



Indiana Soccer 501c3 Group Ruling Procedures

In 2005, Indiana Soccer was granted a 501c3 Group Ruling status that can be extended to our members who meet the requirements. The group ruling extension has the same effect as an individual exemption. As an approved subordinate under this ruling, each club is still required to submit their own annual information returns (form 990 or form 990 EZ, IN NP-20).

To request inclusion in the Indiana Soccer 501c3 Group Ruling, Member Clubs must register all of their players with Indiana Soccer and must submit the following documents:

- Letter requesting inclusion in the affiliate structure of the Indiana Soccer group ruling. See appendix A for sample letter.
- List of current board members with contact information
- Club mailing address
- Club EIN - employer identification number
- Copy of most recent Form 990 and IN NP-20
- Person responsible for the filing of these form (name, phone, email, & mailing address)
- Copy of current bylaws
- Copy of articles of incorporation

The request will be submitted to the Indiana Soccer Board of Directors for approval. Once approved, the club will be issued a letter of acceptance with more information including the Group Exemption Number to be used on the club's tax returns.

After being accepted in the structure of the group ruling, member Clubs must file an annual update to Indiana Soccer:

- Copy of Form 990 and IN NP-20 each year
- Current club mailing address
- Current person responsible for the filing of these form
- Any bylaw or policy changes affecting purposes, character or method of operation

For more information:

- Contact Angel Hall, angel@soccerindiana.org
- Exempt Organizations – Required Filings – IRS website: <https://www.irs.gov/charities-non-profits/exempt-organizations-required-filings>

APPENDIX A

Soccer Club Name Here.

Club Address Here

City, State ZIP

Indiana Soccer
19000 Grand Park Blvd, Suite J
Westfield IN 46074

ENTER THE DATE HERE

To Board at Indiana Soccer:

I am writing this letter on behalf of SOCCKER CLUB NAME HERE . I am the President of the organization, and I have been authorized to act on the Board's behalf.

Our organization wishes to be included in the affiliate structure of Indiana Soccer. Your organization will be the central organization. Our affiliate will be one of a group located in Indiana.

We agree to follow the guidelines set forth in Internal Revenue Code 501(c)(3). We will ensure that our organization is operated to focus on our exempt purpose providing charitable support to youth and their families. We will further ensure that no Board member or officer inures any improper benefits from the organization. We will not discriminate in any fashion. We will not be involved in any type of political activities. Our articles of incorporation and bylaws assure our adherence to these policies.

We look forward to being included in this organization and to receiving notification from you that the Group Ruling for tax-exemption has been accepted. Attached to this letter are copies of our approved Articles of Incorporation and Bylaws. If you need any further information, please contact me.

Sincerely,

President

Attachments