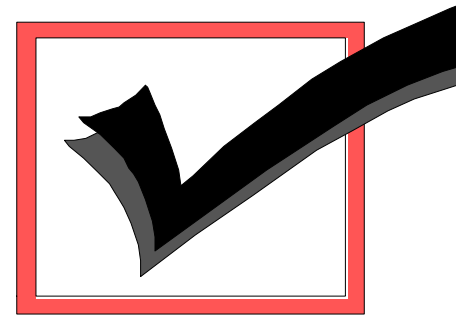


AVA CHECKPOINT



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TAW Deadline

The deadline for the December, 2007 issue of *The American Wanderer* is October 25. All articles and photographs should be submitted directly to: The American Wanderer, Laurel Parrott, Editor, 3526 Humboldt Ave. N., Minneapolis, MN 55412, email TAW@bhi.com Be sure to include "TAW" in the subject line of the email.

IRS Q&A

By Bob Wright

Have a question or comments? Contact Bob at 43224 Cardston Pl, Leesburg, VA 20176 or rwright2@jhu.edu

Disclaimer: Bob is not a tax professional or lawyer. He volunteers his time to research and write this column, offering general guidance and advice. AVA members always should seek professional help when dealing with tax-related matters.

IRS Q&A: How should our club go about fundraising?

You can raise funds from the public, but it's not easy legally speaking.

Fundraising laws differ considerably from state to state. In some, like California and Pennsylvania, the laws make it virtually impossible to hold a simple raffle. In others, like Florida and Washington, the only rule is to notify the local sheriff that you will hold a raffle. There are rules about registering in advance and procedures, e.g., in Virginia, and in some states, like California, you must buy a license. If your effort crosses state lines, you must comply with each state's requirements.

The law is quite varied, so here are helpful resources to get you started. Gary M. Grobman's *The Nonprofit Handbook*, Fourth Edition, 2005, contains state-by-state information on charitable solicitation, including addresses, phone numbers, and email addresses. See also the IRS' Publication 1771, *Charitable Contributions, Substantiation and Disclosure Requirements*, for the rules how money received must be documented. The IRS leaves regulation to the states.

Before deciding if you will proceed, do a cost-benefit analysis. Will what you hope to make exceed what it will cost you to have the fundraiser? In California there is another dimension—you must share raffle proceeds with the state!

Looking for alternative ideas? A club in eastern Washington staffs an interstate rest stop, provides coffee and cookies for free, and accepts donations—bringing in about \$1,000 for one weekend a year.

Given all of this, definitely consult someone with experience doing fundraising, especially the type you are considering. The last thing you want to do is break the law and incur a hefty penalty that breaks your treasury and ends your club.

You can do it, but it's not necessarily easy. So do your homework/due diligence so you get it right.

Next Executive Council Meeting

The next meeting of your Executive Council is Saturday, December 1. It will be held at the Kings Island Resort and Conference Center, 5691 Kings Island Dr, Mason, OH 45040. Volkssporters are invited to attend for all or a portion of the meeting. Come watch your Council in action.

Agenda Items

Enclosed are the agenda items (14) for the upcoming NEC meeting.

Reminder

Club Officer Updates and the Financial Report are due by November 15 to avoid a late penalty. Remember, even if your club had NO changes to their officers, you must log onto the club pages and update. The IRS requires that we have current information and if you don't update, we have no way of knowing you had no changes.

The Financial Report must still be filed via paper copy. The form is available on the AVA web page under publications and then AVA Forms.

Pre-walks

Remember, there is NO such thing as a pre-walk. There are workers' walks but everyone who does this MUST work your event and you should not stamp their books until the day of the event. People who are not going to be able to attend your event and are not working cannot attend a workers' walk.

Seasonal Events

If your club held a seasonal event in 2007, you must return the event stamp within 10 days of the end of your event to avoid the late fee.

2008 Starting Point

An order form for clubs wishing to order more than 10 copies and have them sent directly from the printer is enclosed.

Stamp Info

When mailing stamps back to AVA Headquarters, it is to your advantage to make sure the envelope you use is up to the job. We have received several back in plain, white envelopes that were torn open. The club who sent them was very lucky that the stamp stayed inside. The lost stamp fee is \$25.00. You can reuse the bubble envelopes we send you by resealing it and putting the AVA label we send you over the top of your club's mailing info. Put on new postage and you are good to go.

AVA Bylaws

The updated Bylaws showing the changes that were voted on at the 2007 Biennial Convention are enclosed.

Reminders

This information is to help you avoid the late fees associated with items that must be sent in to AVA Headquarters.

1. Extended info must be entered for your event at least 60 days prior to the start date. Failure to do so can result in cancellation of your event.
2. Stamps must be postmarked within 10 days of the last day of your event.
3. After Action Reports must be received at AVA HQs within 30 days after the end of your event or after the end of each quarter in the case of Yearround/Seasonal events.
4. You must submit an After Action or Quarterly Participation Report even if you had no participants.
5. You must update your Club Officers annually even if there have been no changes.
6. Even though all stamp handles are considered "damaged", you will still be charge for excessive ink or other damage to a handle. One that we find quite often is a label being put on the stamp and not removed. If

you use a label, a little alcohol will remove the sticky residue. Please do not wrap stamps in cellophane unless you remove it prior to returning it. Either of these actions will result in a "damaged stamp fee". Taking a moment to wrap the stamp in a paper towel will keep excess ink from getting all over the wooden part. Please do your part to help us keep these stamp handles in useable condition.

7. Events should be sanctioned a minimum of 60 days prior to the date you want to hold it.

8. If you haven't received your stamp by five days prior to your event, give us a call (210-659-2112).

9. When contacting HQs, please have your AVA Club Number and, if applicable, your event number.

Goodsearch

Remember to go to www.Goodsearch.com and select AVA . Each search earns AVA a penny. So far this year, your searches have put over \$80.00 in the AVA bank. They also have a new service, www.goodshop.com A percentage of any purchase you make from stores such as Target, GAP, Best Buy and Petsmart will come to AVA. Check it out!

Enclosures:

Agenda Items (14)
Order form for 2008 Starting Point
Updated AVA Bylaws