

**Tax Exempt Status Under IRS Section 501(c)(3)
Local AVP Organization Guidelines
Maintaining Annual Non-profit Status under AVP-USA Group Exemption**

Once your local AVP group has established its IRS Section 501(c)(3) status under the AVP-USA Group Exemption¹, the status must be maintained on an annual basis.

To complete the annual renewal process, submit the following information by **February 28** of each year:

1) Renewal Request Letter

The Renewal Request Letter (or email) should simply state that your organization wishes to continue its (501)(c)(3) status under the AVP-USA Group Exemption. The letter should include:

- Name of your organization
- Employer Identification Number (EIN)
- Name and phone numbers of a contact person
- Postal address and Email address

If there were any changes to your organization’s governing statement (i.e., bylaws), please note what those changes were.

2) Income and Expense Statement

Enclose your organization income and expense statements for your most recent fiscal year. Typical categories for income are: participant fees, donations, and grants. Typical categories for expenses are: phone, copies, office supplies, postage, travel, workshop supplies, and scholarships.

3) AVP Workshop Data

Each local AVP group covered by the AVP-USA 501(c)(3) Group Exemption must submit on an annual basis information on the number of workshops, participants, and facilitators. The information is to be entered on-line at www.avpusa.org.²

4) IRS form 990, 990-EZ, or 990-N

Enclose a copy of your organization’s most recent filing with the IRS (form 990, 990-EZ, or 990-N).³

¹ More information can be found at www.avpusa.org. Click on “Facilitator Pages”, then click on “All Resources”, then click on “Financial”, then click on “Initial Application”.

² More information can be found at www.avpusa.org. Click on “Facilitator Pages”, then click on “Facilitator Home”, then under General Resources click on “Database”. If you need a User Name and Password, please contact info@avpusa.org.

³ Each local AVP group must file its own tax returns. Your organization may be eligible to file the e-Postcard (IRS Form 990-N). This e-filing takes only a few minutes. More information is available at: <https://www.irs.gov/uac/e-file-for-Charities-and-Non-Profits> and <https://www.irs.gov/pub/irs-pdf/p5248.pdf>. Note, however, that you must receive a positive confirmation that the filing was “**ACCEPTED**” (and not “pending” or “rejected”). If your organization needs to file the IRS Form 990 or 990-EZ, we suggest you explore <https://efile.form990.org>. Except for very large organizations, filings are at no cost.

5) Administration Fee

AVP-USA collects a \$25 Administration Fee (initially and with each annual renewal) from each organization that wishes to be under AVP-USA, Inc. Group Exemption. Send a check for \$25 payable to AVP-USA, Inc or make a transfer via Zelle. If your organization prefers to use an alternative method of payment, please email 501c3@avpusa.org with your request.

The Renewal Documents should be emailed to: 501c3@avpusa.org. Please include your organization's EIN in the subject line of the email.

Alternatively, you may mail the Renewal Documents to:

AVP-USA GROUP EXEMPTION
ATTN GARY A WOLFF
1020 EL SUR AVE
ARCADIA CA 91006-4529

A check for \$25 payable to AVP-USA, Inc and annotated with your organization's EIN, should be mailed to:

AVP-USA GROUP EXEMPTION
ATTN GARY A WOLFF
1020 EL SUR AVE
ARCADIA CA 91006-4529

You may also use Zelle to electronically transfer the \$25 from your bank account. Select treasurer@avpusa.org as the recipient and write "Group Exemption" and your EIN in the note for the transfer so we know who it is coming from and why.

If you have questions, please email the AVP-USA Group Exemption Coordinator at 501c3@avpusa.org.

Revisions:

2019-02-21: Revised mailing address for payments. Corrected navigation within AVPUSA.org.

2019-12-16: Added the requirement to include a copy of the organization's latest IRS filing.

2020-11-30: Updated mailing instructions.

2021-11-22: Various minor edits. Added information about efile.form990.org. Corrected navigation within AVPUSA.org.

2025-01-09: Added information about the 990-N (e-Postcard) process and Zelle payment option.