



IREVA'S NON-PROFIT/TAX EXEMPT STATUS

IREVA is incorporated in New York State and is a Group D Member of USA Volleyball, which is the National Governing Body for the sport within the US Olympic Committee framework. See IREVA Bylaws and the USAV Guidebook for more details.

The Internal Revenue Service recognizes IREVA as a not-for-profit organization under Section 501(c)(3). This classification covers educational, religious, fraternal, and numerous other types of organizations, including amateur sports groups. Any contributions or donations to IREVA are tax deductible as charitable donations by the donor, or might be deductible as business expenses, for example, as advertising and promotion.

Individual members, teams and clubs and their activities are not covered by IREVA for tax purposes, but could qualify independently for similar status. Any contributions or donations to a club or team so recognized by the IRS would be tax deductible as charitable donations. Any contributions or donations to other members, teams or clubs and their activities presumably may also be deductible by the donor as business expenses (but not a charitable donation). Teams and clubs should consult with legal and financial advisors as needed to address their own circumstances. Several clubs in IREVA have obtained such recognition. For more information, see IRS **Publication 557** and **Package 1023**.

Teams and clubs are encouraged to obtain sponsors to support their activities and events, as well as for IREVA itself. Not only does such support reduce costs for participants, but it also promotes volleyball awareness in our communities. However, several important limitations on sponsors should be noted. Names, symbols or other representations related to USOC or USAV shall not be used in any manner without the express written permission of USAV. See the current USAV Guide for more details.

No vendors or advertising are allowed at the Regional Championship Tournament, or any other IREVA-hosted event without the written permission of the IREVA Board, or its designee, and the site host. Proposals for sponsorship, advertising or sales at these events are encouraged, and should be referred to the Commissioner for review and consideration.

Vendors and/or advertising will not be allowed at IREVA-*sanctioned* tournaments without the permission of the host club and the site owner.

Any questions on these topics should be referred to the Commissioner and Treasurer, either directly or through another Board member.