

# UNITED SQUARE DANCERS OF AMERICA

## UNITED SQUARE DANCERS OF AMERICA



### 501 (C)(3) Non-Profit Group Exemption Program Application Procedures / Requirements



The United Square Dancers of America's **Proposed** 501(c)(3) Non-Profit Group Exemption Program is available to Affiliate Members of the USDA as well as those organizations who belong to the USDA Affiliate; this includes those district, area, regional and local association who make up the USDA Affiliate. The USDA **Proposed** 501(c)(3) Non-Profit Group Exemption Program is also available to individual Clubs that are members of one of the USDA Affiliates or one of the district, area, regional and local association who make up the USDA Affiliate.

To qualify for participation in the **Proposed** 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 an Affiliate, or any other participating group, by including the following verbiage in their Governing Documents:

The \_\_\_\_\_ 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 Ethics and Code of Conduct.  
Name of USDA Affiliate Organization or Other Participating Group

This is actually little more than confirming the agreement that each USDA Affiliate entered into when they applied for membership in the United Square Dancers of America.

**UNITED SQUARE DANCERS OF AMERICA  
APPLICATION FOR AFFILIATE MEMBERSHIP**

Resolve; That \_\_\_\_\_ agrees to abide by the Bylaws and Standing  
Name of USDA Affiliate Organization or Other Participating Group

**Rules of the UNITED SQUARE DANCERS OF AMERICA, INC. as written or as may be amended.**

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:**

- a) "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."
- b) "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."
- c) "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 IXDI SSOLUTION

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 Affiliate or any other group desiring to participate in this **Proposed** USDA 501(c) (3) Non-Profit Group Exemption Program may also utilize this same verbiage.