

# Club Membership - How & Why

The Tampa Bay Snow Skiers & Boarders (TBSSB) is recognized by the IRS as meeting all requirements to be given tax-exempt status under Internal Revenue Code 501(c) 7, a Social Club. Under that Code we must collect membership dues, among other things, in order to keep our tax-exempt status, a very coveted status.

You may ask so how does the Tampa Bay Snow Skiers & Boarders do that since we don't have a separate membership form to fill out each season, nor do we have you, our club members, submit a separate payment for membership each and every year?

In order to simplify matters for you, our loyal Club members, and for our hard working Board of Directors, we changed the way we handle membership many years ago. And it couldn't be any easier. It works like this -- when you sign a TBSSB trip application for one of our many trips and pay your deposit for the trip, you are submitting your membership dues, currently a nominal \$35. Thus, we don't have to bother you to get you to pay your membership dues each season, and we lessened the paperwork and overall hassle in handling our Club membership.

So what does all of this mean to you? Well, to help explain, there's a very good article that was written by one of our past presidents of our Club that was picked up by the *National Ski Club Newsletter* from our very own printed newsletter, *The Sitzmark*. Please take the time to read it, since you'll understand fully why our tax-exempt status as a true Social Club in the eyes of the IRS is so important to our operations.

## Article from the National Ski Club Newsletter

### What's Dues Got To Do With It?

By Shawn Lingle, Past President, Tampa Bay Snow Skiers

In a word, EVERYTHING. We are a not-for-profit, just-for-fun social club. According to the IRS, to be considered a club, among other requirements - you must collect dues. And for good reason: with a not-for-profit club, your dues are our means of paying for things like your newsletter, club parties, social events, our trip catalog, etc. Plain and simple -- your dues are the Club's means to give our volunteer board of directors the financial resources they need to serve you as best as they can on a limited budget.

So what about the proliferation of supposed ski "clubs" that do not charge dues? How can they afford to operate? First and foremost, they are not really clubs -- particularly in the eyes of the IRS. They are businesses - usually travel agencies or very small tour operators. Their costs are simply built into their prices. They are for-profit operations.

So how can these for-profit organizations that don't charge dues, but pay taxes, offer trips that on the surface look very comparable to a legitimate ski club? The key phrase here is "on the surface." Dig a little deeper and you will see the difference. Are their trips leaving on a weekend or a weekday? Are they for a full week? Are the accommodations near the lifts? Are they first class? How many people are there per room? What level of service and accommodations are you willing to settle for? Are their trip leaders trained, dedicated volunteers who give of themselves for the sheer love of skiing and the ski club? Will they hold a "never-ever" hand and take them to the ski school for the first time?

Does their trip offer fun-filled après ski activities for many days of the ski week, or are you basically on your own once you get to the mountain? Compare your club with the "for-profit" fakes, and you will appreciate what you have.