**Mudslingers OHV Club**

PO Box 444

Twin Valley, MN 56584

**Minutes of Board Meeting:**

**Saturday March 20, 2021**

**Roadside Bar & Grill, Borup, MN**

**5:30pm**

**Attendance:** **Members:** Glen, Carolyn, Charles, Pete, Judi, Kevin, Sandy, Margie, Gordon & Brenda

Meeting called to order by Glen Visser, President.

**Secretary’s Report:** Brenda handed out the Secretary’s Report from March 7, 2020 and club members reviewed.

**Business:**

How IRS has Mudslingers set up as an Organization: Brenda said that this past year she received a text from a club member that wanted to receive a letter stating that a donation was made to the club. Brenda said that when the club was formed an application was sent to the IRS to get an Employer Identification Number which we received on 03-24-2011. Then in 2012 forms were sent in for Tax-Exempt Status and we received a letter on 06-18-2012 stating that our club is exempt from Federal Income Tax under Section 501(c)(4). After Brenda did some research on the different types of exempt organizations she learned why the club was under that classification. At first she thought the club should be under Section 501(c)(7) Social Clubs but upon further research Social Clubs need to have 65% of the gross receipts to come from membership dues and 35% of gross receipts can come from nonmember sources. Since our club does do trail maintenance and that is where the majority of our income comes from the next best classification is the Section 501(c)(4). She found a page under the IRS that says although the service has been making an effort to refine and clarify this area Section 501(c)(4) remains in some degree a catch-all for presumptively beneficial non-profit organizations that resist classification under the other exempting provisions of the Code. Unfortunately, this condition exists because “social welfare” is inherently an abstruse concept that continues to defy precise definition. Since our club is a Section 501(c)(4), contributions are generally NOT deductible as charitable contributions for federal tax purposes. She did let the club member know.

Election of Board of Officers: Glen said that it is the club’s yearly election of Board of Directors and asked if anyone wanted to nominate someone for a position. The current Board of Directors is Glen Visser, President/Chair; Charles Portz, Treasurer; and Brenda Sowl, Secretary. Gordon Sowl said that he cast an unanimous ballot that all current slate of officers remain the same. Glen asked for discussion on this. No discussion was had so Gordon Sowl made a motion to keep the current slate of officers and Pete Woroniecki seconded. A vote was held and the ayes have it and the motion is carried.

Next meeting March, 2022.

Carolyn Visser made a motion to adjourn the meeting and Judi Woroniecki seconded. Meeting adjourned.