



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
February 24, 2023
Employer ID number:
74-2989977
Form 990 required:
NO
Person to contact:
Name: Ms. McEntyre
ID number: 0194881

VALLEY ATHLETIC TRAINERS ASSOCIATION
%SUSAN DETWILER
PO BOX 720598
MCALLEN, TX 78504

Dear Sir or Madam:

We're responding to your request dated January 24, 2023, about your tax-exempt status.

We issued you a determination letter in June 2002, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(6).

Because you're not an organization described in IRC Section 170(c), donors can't deduct contributions they make to you. You should advise your contributors that their contributions to you aren't deductible.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements