



The Paddlesports Racing Association (PRA) is organized and operated as a non-profit “*Amateur Sports Club*” under section 501(c)(7) of the Internal Revenue Code. For the IRS to recognize an “*Amateur Sports Club*” as a non-profit organization its membership must be limited. The organization must have a purpose that would characterize it as a club, and evidence with the application to the IRS has to show that there are limits on membership consistent with the character of the club. Therefore, membership to the PRA is limited to men and women who are paddlers and who race in paddlecraft (canoes, kayaks, surfskis, outrigger canoes, standup paddle boards, dragon boats, swan boats, war canoes, etc.). As per IRS statutes, discrimination is prohibited in a non-profit “*Amateur Sports Club*” and its membership “*shall not be based on race, color, or religion.*” Statute 501(c)(7) of the Internal Revenue Code does not prohibit discrimination based on gender; however, it has been incorporated into the ByLaws of the PRA that sexual orientation or gender identification will play no role on a paddler being a member of the PRA. IRS statute 501(c)(7) prohibits private benefit: “*No part of the organization’s net earnings can inure to the benefit of any person having a personal and private interest in the activities of the organization.*”

Note: The Paddlesports Racing Association (PRA) does not qualify as a non-profit “*Amateur Athletic Organization*” under section 501(c)(3) of the Internal Revenue Code; because, although the PRA can be organized and operated “*1. Exclusively to foster national or international amateur sports competition*”, the PRA is not organized and operated “*2. Primarily to conduct national or international competition in sports or to support and develop amateur athletes for that competition.*”

The purpose (mission) of the Paddlesports Racing Association (PRA) is to:

- Maintain a one-stop-shop <http://PaddleSportsRacing.org> website containing information on paddlesports races (canoe/kayak/outrigger-canoe/surfski/standup-paddle board/dragon-boat/swanboat).
- Encourage, organize, sponsor, support, advertise, and promote local/state/national amateur sports competition in paddlecraft (canoes/kayaks/outrigger-canoes/surfskis/standup-paddleboard/dragon-boats/swanboats).
- Promote safety afloat in paddlesports races including encouraging racers to comply with Federal Law (Code of Federal Regulations/U.S. Coast Guard Regulations), State Law, and Local Ordinances pertaining to water safety.
- Work with organizers/race sponsors of paddlesports races to try to avoid race date conflicts between races in the same geographical areas whenever possible.
- Promote the practice of conservation and preservation of rivers, inland lakes and waterways, and ocean bays; both rural and urban; where paddlesports racing is practiced and competed.
- Invite paddlesports racers to become a member of the Paddlesports Racing Association (PRA).