**THE ATHLETE TRAINING FUND (ATF)**

Q: **What is the Athlete Training Fund?**  
A: The Athlete Training Fund (ATF) is a bank account owned by the USA Luge to which athletes may direct sponsorship money or gifts received for training and living expenses related to the sport. The money will then be dispersed by the USA Luge for such use. While athletes do not have to use this fund for money they might raise, we have found that the availability of the fund often adds credibility to an athlete’s effort. The athletes must be current members of USA Luge.

Q: **How can money be deposited into an ATF?**  
A: A sponsor may issue a check payable to the United States Luge Association, accompanied by a letter stating the name of the individual athlete whose training is to be supported by the funds.

Q: **What does the USA Luge do with the funds?**  
A: The money is deposited into an account and held in trust for the athlete. A complete up-to-date accounting is available at all times to the athlete. Upon receipt of the funds, USA Luge will send a thank you note to the sponsor with a copy to the athlete.

Q: **Are there any fees involved?**  
A: Yes, USA Luge charges a 5% fee upon receipt of the funds for the administration of the individual account. (Generally, in-kind donations are not assessed the 5% fee). This fee allows donors to make a tax deductible contribution to help support the training efforts of a specific athlete. The 5% fee is returned to the USA Luge general fund, which supports our mission.

Q: **Can a donor give anything other than cash?**  
A: Yes, a donor can make "in-kind" contributions (donated to USA Luge, with an accompanying letter stating that the item/service is to be directed in support of a specific athlete). In this case a dollar value for the donation will be agreed upon and the amount will be acknowledged to the sponsor in a letter. (i.e.: a health center membership).

Q: **Who keeps track of the ATF?**  
A: USA Luge will track each transaction for the athlete. Athletes can always contact USA Luge to check on the current balance, activity etc. of their account.

Q: **What can ATF money be spent on?**  
A: Athletes withdraw funds from their ATF for the following expenses:

- Competition sleds
- Parts/upgrades/modifications for sleds
- Racing equipment, including but not limited to helmets, face shields, gloves, protective pads, racing/training suits, racing/training shoes, spikes, training clothes, track bags, anti-fog solutions, and weight vests
• Data collection, studies and associated fees to conduct any research and development related to finding faster luge equipment
• Sled maintenance/tools
• Per Diem to be taken while traveling (daily rate TBD at the start of each year)
• Transportation to training sites
• Health care (misc)
• Room & board during training and training related trips only (not personal vacation time)
• Track fees
• Dues and other misc. training fees

Q: **How does an athlete start an ATF?**
A: An athlete doesn’t actually open the account but begins by requesting gifts from friends, family members, businesses or other organizations. The athlete should be creative with their requests for contributions and USA Luge is happy to offer pointers to those interested in developing these important relationships.

Any gifts are to be sent directly to USA Luge and, once received, the USA Luge will open the account as well as send a thank you letter to each donor. Our address:

USA Luge  
57 Church Street  
Lake Placid, NY 12946

The athlete will also receive a copy of this letter so that he/she may send a personal thank you to the donor.

Q: **Are donations made in this manner tax deductible to the donor?**
A: The truth is, this is a grey area within tax law. We know that every entity’s/person’s financial situation is different and we are not tax advisors. Our general advice is that if this is important to the potential donor, they contact their own personal financial advisor. USA Luge will provide a letter acknowledging that we received the donation and that we are a 501(c)(3) not-for-profit organization.

Q: **As an athlete, what else do I need to know?**
A: Athletes must submit receipts to USA Luge to receive reimbursement for the expenses outlined above. It is also important to understand that any funds disbursed are considered income. As such, USA Luge will issue a 1099 at the end of the tax year to the athlete.

More questions about the ATF? Contact info@usaluge.org or call 1-800-USA Luge