



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

Date:
05/20/2025
Person to contact:
Name: Mrs. Carpenter
ID number: 1004005861
Telephone: 877-829-5500

GEORGE MCCAUGHAN
816 A1A NORTH STE 204
POINT VEDRA BEACH, GA 32082

Dear Sir or Madam:

On April 23, 2025 you requested copies of the application for exemption and determination letter regarding PONTE VEDRA BEACH ROTARY FOUNDATION.

Your copies are enclosed.

If you have questions, you can call us at the telephone number shown in the heading of this letter.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



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

PONTE VEDRA BEACH ROTARY FOUNDATION
PO BOX 70
PONTE VEDRA, FL 32004

Date:
May 20, 2025
Employer ID number:
59-2566435
Form 990 required:
Yes
Person to contact:
Name: Mrs. Carpenter
ID number: 1004005861

Dear Sir or Madam:

We're responding to your request dated February 07, 2025, about your tax-exempt status.

We issued you a determination letter in January 1986, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(3).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

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

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Internal Revenue Service
District Director

Department of the Treasury

Date: JAN 28 1986

Employer Identification Number:

59-2566435

Accounting Period Ending:

June 30

Form 990 Required: ☒ Yes ☐ No

The Rotary Club of Ponte Vedra
Beach Charities, Inc.
P.O. Box 70
Ponte Vedra Beach, FL. 32082

Person to Contact:

S. Maloy/dp

Contact Telephone Number:

(404) 331-4516

File Folder Number:

580067337

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

P. O. Box 1055, Atlanta, GA 30370

Letter 947(DO) (Rev. 10-83)

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael J. Murphy
District Director

cc: Fred H. Steffey

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Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056

Expires May 31, 1984

To be filled in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (see Part II) before this application may be filed.

Part I—Identification

1 Full name of organization The Rotary Club of Ponte Vedra Beach Charities, Inc.		2 Employer identification number (If none, attach Form SS-4) 59-2566435
3(a) Address (number and street) P. O. Box 70		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)
3(b) City or town, State, and ZIP code Ponte Vedra Beach, FL 32082		4 Name and phone number of person to be contacted Fred H. Steffey (904) 739-0037
5 Month the annual accounting period ends June	6 Date incorporated or formed August 27, 1985	7 Activity codes 560 561 602

8(a) Has the organization filed Federal income tax returns? ☐ Yes ☒ No
If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed: ▶

8(b) Has the organization filed exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed: ▶

Part II.—Type of Entity and Organizational Documents (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

☒ Corporation—Articles of incorporation, bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles, bylaws.

Part III.—Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a part of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify the item as a separate source of receipts. Attach representative copies of solicitations for financial support.

SEE ATTACHMENT

RECEIVED

OCT 23 1985

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2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

See question 1. No professional fund raisers will be employed.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Robert J. Janssen
(Signature)

President
(Title or authority of signer)

9/17/85
(Date)

Part III.—Activities and Operational Information (Continued)

- 3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

SEE ATTACHMENT

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.

SEE ATTACHMENT

(b) Specialized knowledge, training, expertise, or particular qualifications

All trustees are members
of the Board of Directors
of The Rotary Club of
Ponte Vedra Beach, Inc.

Form 1023
Part III - 1

The applicant's principal source of financial support will be from fund raising activities such as dinner parties, dances and amateur tennis and golf tournaments. In addition, the applicant expects to receive contributions from individuals, principally from members and friends of The Rotary Club of Ponte Vedra Beach. No public solicitations of funds is contemplated; however, sales of items such as specially designed Christmas cards to the general public will be made through members and friends of The Rotary Club of Ponte Vedra Beach, Inc. No fund solicitation materials are anticipated.

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Form 1023
Part III - 3

The applicant has been formed to support and carry out the charitable activities of The Rotary Club of Ponte Vedra Beach, Inc., P. O. Box 70, Ponte Vedra Beach, FL 32082 (EIN 59-2290514). That Club is a subordinate club of Rotary International, 1600 Ridge Avenue, Evanston, Illinois, and therefore exempt from tax under IRC Section 501(c)(4) pursuant to Rotary International's exemption letter dated May 13, 1958. The applicant will make expenditures for charitable purposes directly to individual recipients and indirectly through contributions to other Section 501(c)(3) organizations.

Examples of proposed direct expenditures are (1) contributions of food and clothing to local indigent families pursuant to recommendations by local church pastors and (2) payments of portions of the travel expenses of foreign students traveling to Ponte Vedra Beach as participants in the Youth Exchange Program of Rotary International. Examples of proposed indirect charitable expenditures are contributions to (1) The Rotary Foundation of Rotary International and its Polio 2001 project; (2) United Service Organizations, Inc.; (3) the American Red Cross and its disaster relief fund; (4) local public and Section 501(c)(3) schools and colleges; (5) Section 501(c)(3) organizations conducting summer camps for indigent youths; (6) Section 501(c)(3) organizations providing rehabilitation and other programs for handicapped individuals; and (7) Jacksonville Food Bank.

The applicant has been incorporated as a nonprofit corporation under the laws of the State of Florida and has held its organizational meeting at which bylaws were adopted and its full board of trustees was elected. Subsequently, the board of trustees has adopted a budget and commenced the planning for several fund raising activities. The proposed fund raising activities include (1) an outdoor barbecue dinner party for members of The Rotary Club of Ponte Vedra Beach, Inc. and their guests; (2) a joint dinner-theater party with the charity foundation of the Jacksonville Beach Rotary Club for members of The Rotary Club of Ponte Vedra Beach, Inc. and the Jacksonville Beach Rotary Club and their guests at a local dinner-theater; (3) a tennis tournament for members of Rotary Clubs in District 697 of Rotary International and their guests; (4) a special solicitation of members and friends of The Rotary Club of Ponte Vedra Beach, Inc. for funds, food, clothing and children's Christmas gifts for a local indigent family recommended by a local church pastor; (5) the sale to the general public of Christmas cards specifically designed and produced through the joint efforts of the Rotary Club of Ponte Vedra Beach, Inc. and a local Section 501(c)(3) children's clinic; (6) a dinner dance for members of The Rotary Club of Ponte Vedra Beach, Inc. and their guests for the specific benefit of The Rotary Foundation of Rotary International; and (7) a golf tournament for members of Rotary Clubs in District 697 of Rotary International and their guests. No contracts have been entered into by the applicant.

Form 1023

Part III - 4(a) and (b)

Robert F. Tuveson 461 Osprey Pt. Ponte Vedra Beach, FL 32082 Chairman of Board of Trustees-- Principal executive officer; presides at all meetings of corporation and Board of Trustee perform all duties usually incident to the office of the chief executive officer of a corporation and those assigned by Board of Trustees	Business Executive
George E. Pharr 311 Ponte Vedra Blvd. Ponte Vedra Beach, FL 32082 Vice Chairman of Board of Trustees--performs duties of Chairman in absence of Chairman and those assigned by Chairman or Board of Trustees	Business Executive
George B. Tobi, Jr. 516 Ponte Vedra Blvd. Ponte Vedra Beach, FL 32082 Trustee/Secretary-Treasurer--keeps minutes of meetings; maintains corporate records; responsible for all funds and securities	Business Executive
Walter D. Dickinson 4943 S. San Pablo Rd. Jacksonville, FL 32224 Trustee	Business Executive
John W. Geer 63 Fishermans Cove Ponte Vedra Beach, FL 32082 Trustee	Business Executive
J. Brooks Haas 3020 Timberlake Pt. Ponte Vedra Beach, FL 32082 Trustee	Business Executive
William H. Hill, Jr. 323 San Juan Dr. Ponte Vedra Beach, FL 32082 Trustee	Attorney
W. Dallas Johnson 71 Fishermans Cove Ponte Vedra Beach, FL 32082 Trustee	Business Executive
Stephen D. Melching 282 Deer Run Ln. Ponte Vedra Beach, FL 32082 Trustee	Business Executive
Lawrence R. Patterson 106 Coral Court Ponte Vedra Beach, FL 32082 Trustee	Attorney

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Form 1023

Part III - 4(a) and (b)

Robert F. Tuveson
461 Osprey Pt.
Ponte Vedra Beach, FL 32082
Chairman of Board of Trustees--
Principal executive officer; presides at
all meetings of corporation and Board of
Trustees; perform all duties usually
incident to the office of the chief
executive officer of a corporation
and those assigned by Board of Trustees

Business Executive

George E. Pharr
311 Ponte Vedra Blvd.
Ponte Vedra Beach, FL 32082
Vice Chairman of Board of Trustees--performs
duties of Chairman in absence of Chairman and
those assigned by Chairman or Board of Trustees

Business Executive

George B. Tobl, Jr.
516 Ponte Vedra Blvd.
Ponte Vedra Beach, FL 32082
Trustee/Secretary-Treasurer--keeps minutes
of meetings; maintains corporate records;
responsible for all funds and securities

Business Executive

Walter D. Dickinson
4943 S. San Pablo Rd.
Jacksonville, FL 32224
Trustee

Business Executive

John W. Geer
63 Fishermans Cove
Ponte Vedra Beach, FL 32082
Trustee

Business Executive

J. Brooks Haas
3020 Timberlake Pt.
Ponte Vedra Beach, FL 32082
Trustee

Business Executive

William H. Hill, Jr.
323 San Juan Dr.
Ponte Vedra Beach, FL 32082
Trustee

Attorney

W. Dallas Johnson
71 Fishermans Cove
Ponte Vedra Beach, FL 32082
Trustee

Business Executive

Stephen D. Melching
282 Deer Run Ln.
Ponte Vedra Beach, FL 32082
Trustee

Business Executive

Lawrence R. Patterson
106 Coral Court
Ponte Vedra Beach, FL 32082
Trustee

Attorney

Form 1023

Part V - Item 9

Schedule of Budgeted Contributions for FYE 6/30/86

Adopt-A-Family Program	\$1,000
Jacksonville Food Bank	250
USO	100
Handicapped Program	250
Rotary Foundation, Polio 2001	500
Rotary Youth Exchange Student travel expenses	600
Youth Camps	1,000
Nease High School--Scholarship Awards	500
	<u>\$4,900</u>

No budgets for future years are included because it is anticipated that the budget and activities will remain essentially the same.

Part III.—Activities and Operational Information (Continued)

4. (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.

- (d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See specific instruction 4(d).) ☐ Yes ☒ No
If "Yes," explain.

- (e) Have any members of the organization's governing body assigned income or assets to the organization? ☐ Yes ☒ No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

- (f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? ☐ Yes ☒ No
If "Yes," explain fully on an attached sheet.

5. Does the organization control or is it controlled by any other organization? ☒ Yes ☐ No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? ☒ Yes ☐ No
If either of these questions is answered "Yes," explain.

Members of the applicant's board of trustees must be members of, are elected by and may be removed by the board of directors of The Rotary Club of Ponte Vedra Beach, Inc.

6. Is the organization financially accountable to any other organization? ☒ Yes ☐ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

By virtue of the control over the applicant by the board of directors of The Rotary Club of Ponte Vedra Beach, Inc., the applicant is financially accountable to that organization.

7. (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.

None

- (b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? No endowment fund is contemplated. Funds may be accumulated for longer than one year, but only for specific projects.

8. (a) What benefits, services, or products will the organization provide that are related to its exempt function?

None

☐ Yes ☒ No

☐ Yes ☒ No

☐ Yes ☒ No

Yes ☒ No

Yes ☐ No

Yes ☐ No

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Part III.—Activities and Operational Information (Continued)

- 8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? ☐ Yes ☒ No
If "Yes," explain and show how the charges are determined.

- 9 Does or will the organization limit its benefits, services, or products to specific classes of individuals? ☐ Yes ☒ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 10 Is the organization a membership organization? ☐ Yes ☒ No
If "Yes," complete the following:

(a) Describe the organization's membership requirements and attach a schedule of membership fees and dues. Although, technically, the applicant has members, its only members are the members of the board of trustees who must be members of and who are elected and removed by the board of directors of The Rotary Club of Ponte Vedra Beach, Inc. There are no membership fees or dues.
(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

not applicable

- (c) Are benefits, services, or products limited to members? ☐ Yes ☒ No
If "No," explain.

- 11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? ☐ Yes ☒ No
If "Yes," explain: (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

- 12 Does the organization have a pension plan for employees? ☐ Yes ☒ No

- 13 (a) Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) ☒ Yes ☐ No
(b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.
(c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be eligible for relief under section 1.9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? ☐ Yes ☐ No
(d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
(e) If you answer "No," to both 13(a) and 13(c) and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? ☐ Yes ☐ No

Part IV.—Statement as to Private Foundation Status

- 1 Is the organization a private foundation? ☐ Yes ☒ No
2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.
3 If you answer "No," to question 1 indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) that apply below:
(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) ☒ Complete Part VII.
(b) Advance ruling under section 509(a)(2)—see instructions. ☐ 170(b)(1)(A)(vi) or ☐ 509(a)(2)
(c) Extended advance ruling under section 509(a)(2)—see instructions. ☐ 170(b)(1)(A)(vi) or ☐ 509(a)(2)
(Note: If you want an extended advance ruling you must check the appropriate boxes for both 3(b) and 3(c).)

Statement of Support, Revenue, and Expenses for period ending June 30, 1986

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	5,000
	2	Gross dues and assessments of members	2	
	3	(a) Gross amounts derived from activities related to organization's exempt purpose	3	
		(b) Minus cost of sales		
	4	(a) Gross amounts from unrelated business activities	4	
		(b) Minus cost of sales		
	5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)	5	
	(b) Minus cost or other basis and sales expenses of assets sold			
6	Investment income (see instructions)	6		
7	Total support and revenue	7	5,000	
Expenses	8	Fund raising expenses	8	
	9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	9	4,900
	10	Disbursements to or for benefit of members (attach schedule)	10	
	11	Compensation of officers, directors, and trustees (attach schedule)	11	
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Rent	14	
	15	Depreciation and depletion	15	
	16	Other (attach schedule)	16	
	17	Total expenses	17	4,900
	18	Excess of support and revenue over expenses (line 7 minus line 17)	18	100

(Pro Forma) Balance Sheets

		Enter dates	Beginning date 8-27-85	Ending date 6/30/86
Assets				
19	Cash (a) Interest bearing accounts			100
	(b) Other			
20	Accounts receivable, net	19		
21	Inventories	20		
22	Bonds and notes (attach schedule)	21		
23	Corporate stocks (attach schedule)	22		
24	Mortgage loans (attach schedule)	23		
25	Other investments (attach schedule)	24		
26	Depreciable and depletable assets (attach schedule)	25		
27	Land	26		
28	Other assets (attach schedule)	27		
29	Total assets	28	0	100
Liabilities				
30	Accounts payable	29		
31	Contributions, gifts, grants, etc., payable	30		
32	Mortgages and notes payable (attach schedule)	31		
33	Other liabilities (attach schedule)	32		
34	Total liabilities	33	0	100
Fund Balances or Net Worth				
35	Total fund balances or net worth	34	0	100
36	Total liabilities and fund balances or net worth (line 34 plus line 35)	35	0	100

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? n/a

If "Yes," attach a detailed explanation.

☐ Yes ☐ No

Part VI.—Required Schedules for Special Activities

	If "Yes," check here	And, complete schedule
1 Is the organization, or any part of it, a school?		A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3 Has the organization taken over, or will it take over, the facilities of a "for-profit" institution?		C
4 Is the organization, or any part of it, a hospital or a medical research organization?		D
5 Is the organization, or any part of it, a home for the aged?		E
6 Is the organization, or any part of it, a litigation organization (public interest law firm or similar organization)?		F
7 Is the organization, or any part of it, formed to promote amateur sports competition?		G

Part VII.—Non-Private Foundation Status (Definitive ruling only)**A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as:

	✓	Kind of organization	Within the meaning of	Complete
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2		a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.—B
7		normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.—B
8		normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.—B
9	X	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.—C

B.—Analysis of Financial Support

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19.....	(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received					
2 Membership fees received					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
4 Gross investment income (see instructions for definition)					
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or spent on behalf of the organization					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8					
10 Line 9 minus line 3					
11 Enter 2% of line 10, column (e) only					

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).

Part VII.—Non-Profit Foundation Status (Indicate whether or not)

a.—Analysis of Financial Support (Continued)

13 If the foundation's immediate foundation status is based on:

- (a) Sections 509(a)(1) and 509(a)(2) or for any other reason, showing the name and amount contributed by each person (other than a government or unit of "federally regulated" organization) whose total gifts for the entire period were more than the amount shown on line 11.

- (b) Section 509(a)(2). For each of the years included on line 11, attach a list showing the name of and amount received from each person who is a "qualified person" (For each of the years on line 11, attach a list showing the name of and amount received from each person who is a "qualified person") whose payments to the organization in each year were more than \$50,000. For this purpose, "person" includes but is not limited to, any individual described in section 509(a)(2)(B) through (G) and any government agency or bureau.

c.—Supplemental Information Concerning Organization's Status Under Section 509(a)(2)

1 Organizations supported by applicant organization

Name and address of supported organization

Has the support of organization received not a federal foundation letter that it is a "qualified person" or GSP?

The Rotary Club of Pointe-aux-Lacs, Inc., P.O. Box 70, Pointe-aux-Lacs, N.Y. 12022

See attached

Yes ☒ No ☐ StatementYes ☐ No ☐Yes ☐ No ☐Yes ☐ No ☐Yes ☐ No ☐

- 2 To what extent do the organizations supported by the applicant organization (the applicant's board of trustees are elected and may be removed by the board of directors of the supported organization.)

- 3 What is the extent of control exercised by you and the supported organization(s) share the applicant's board of trustees must be members of the board of directors of the supported organization

- 4 To what extent do(es) the supported organization(s) have a right to vote in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

See questions 2 and 3

- 5 Does the monitoring of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and exempt to in the accounting? Yes ☐ No ☒ If "Yes," explain.

- 1 What portion of your income do you pay to each supported organization and how significant is the support to each? No funds will be paid to the supported organization. All of the applicant's funds will be expended for charitable purposes that otherwise would receive contributions from the supported organization, which is a 501(c)(3) organization. The applicant is a service club. In furtherance of its commitment, in the spirit of Rotary International, to community and world service, it would directly make the charitable expenditures proposed to be made by the applicant and would sponsor directly the fund raising activities proposed to be conducted by the applicant. The applicant is a 501(c)(3) organization. The applicant is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager or by an organization which is not described in section 509(a)(1) or (2)) Yes ☐ No ☒ If "Yes," explain.

SEE ATTACHMENT

Part VII—Tests for Status as a Private Operating Foundation**If the organization:**

- (a) Treats its net income as a private operating foundation, and has at least one year's experience; or
- (b) Is newly created, set up as a private operating foundation, and has at least one year's experience; or
- propose the information under the income test and under one of the three supplemental tests (assets, endowment, or support). If the organization is not yet at least one year's experience, complete line 7. If the organization's private operating foundation status depends on its annual and regular operations, as described in (c) above, attach a schedule similar to the one below showing the data in column form for the three years next preceding the most recent tax year.

Income TestAssets received
for year

- 1 Adjusted net income, as defined in section 513(c)
- 2 Qualifying distribution
- (a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)
- (b) Amounts paid to acquire assets to be used for field use directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)
- (c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)
- (d) Total qualifying distributions (add lines 2(a), (b), and (c))
- 3 Percentage of qualifying distributions to adjusted net income (divide line 2(d) by line 1—percentage must be at least 85%)

Assets Test

- 4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)
- 5 Value of any stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach schedule describing corporation)
- 6 Value of all qualifying assets (add lines 4 and 5)
- 7 Value of applicant organization's total assets
- 8 Percentage of qualifying assets to total assets (divide line 6 by line 7—percentage must exceed 65%)

%

Endowment Test

- 9 Value of assets not used (or held for use) directly in carrying out exempt purposes:
- (a) Monthly average of investment securities at fair market value
- (b) Monthly average of cash balances
- (c) Fair market value of all other investment property (attach schedule)
- (d) Total (add lines 9(a), (b), and (c))
- 10 Subtract acquisition indebtedness related to line 9 (attach schedule)
- 11 Balance (subtract line 10 from line 9(d))
- 12 For years beginning on or after January 1, 1976, multiply line 11 by a factor of 3 1/3% (2% of the applicable percentage for the minimum investment return computation under section 4942(e)). Line 2(d) above must equal or exceed the result of this computation

Support Test

- 13 Applicant organization's support as defined in section 509(d)
- 14 Subtract amount of gross investment income as defined in section 509
- 15 Support for purposes of section 4942(b)(3)(B)(iii) (subtract line 14 from line 13)
- 16 Support received from the general public, five or more exempt organizations, or a combination of these sources (attach schedule)
- 17 For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15
- 18 Subtract line 17 from line 16
- 19 Percentage of total support (divide line 18 by line 15—must be at least 85%)
- 20 Does line 16 include support from an exempt organization that is more than 25% of the amount on line 15?

%

- 21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(b)(3) for the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc. ☐ Yes ☐ No