



MEMBERSHIP & TAX-EXEMPT STATUS CERTIFICATE

This document certifies that

Estancia High School All Sports Boosters

EIN: 46-0762807

is a subordinate member in good-standing of Parent Booster USA, Inc. through

December 31, 2018

and as a result is recognized by the Internal Revenue Service as tax-exempt under section 501(c)(3) of the Internal Revenue Code.

Information about federal tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

Membership in Parent Booster USA must be renewed annually to maintain tax-exempt status. To renew membership go to: parentbooster.org.

Parent Booster USA, Inc. is a North Carolina nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. also has been issued a group exemption letter by the IRS that recognizes Parent Booster USA's subordinate organization members as tax-exempt under section 501(c)(3). Parent Booster USA annually provides the IRS with an updated list of its subordinate organizations in good standing. Subordinate organizations in good-standing are provided with this certificate to confirm their federal tax-exempt status.

Confirming Parent Booster USA's tax-exempt status.

Parent Booster USA's federal tax-exempt status and group exemption letter may be confirmed on the IRS website as follows:

1. Go to www.irs.gov
2. Click on the **Filing** tab; then below, click on **Charities & Non-profits**
3. Click on the link titled **EO Select Check**
4. Click on the blue button labeled **Exempt Organizations Select Check Tool**
5. Click on the radio button next to **Are eligible to receive tax-deductible contributions**
6. Enter Parent Booster USA's EIN: **30-0281785**
7. Click **Search**

Under **Deductibility Status**, it says **GROUP**. If you click on **GROUP**, an explanation regarding the group letter ruling that exempts PBUSA's subordinates appears.



ParentBoosterUSA™
parentbooster.org

3554 West Orange Country Club Drive, Suite 140, Winter Garden, FL 34787
Phone: 866-936-6209 Fax: 866-936-1672 Email: info@parentbooster.org



ATLANTA GA 39901-0001

In reply refer to: 0752857843
July 12, 2017 LTR 4167C 0
30-0281785 000000 00
00033304
BODC: TE

PARENT BOOSTER USA INC
% JOHN ENGLUND
3554 W ORANGE COUNTRY CLUB DR SUIT
WINTER GARDEN FL 34787-5306



047884

Employer identification number: 30-0281785
Group exemption number: 5271

Dear Taxpayer:

This is in response to your request dated June 30, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in October 2005, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, 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.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).



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Estancia High School All Sports Boosters

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December 31, 2017

and as a result is recognized by the Internal Revenue Service as tax-exempt under section 501(c)(3) of the Internal Revenue Code.

Information about federal tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

Membership in Parent Booster USA must be renewed annually to maintain tax-exempt status. To renew membership go to: parentbooster.org.

Parent Booster USA, Inc. is a North Carolina nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. also has been issued a group exemption letter by the IRS that recognizes Parent Booster USA's subordinate organization members as tax-exempt under section 501(c)(3). Parent Booster USA annually provides the IRS with an updated list of its subordinate organizations in good standing. Subordinate organizations in good-standing are provided with this certificate to confirm their federal tax-exempt status.

Confirming Parent Booster USA's tax-exempt status.

Parent Booster USA's federal tax-exempt status and group exemption letter may be confirmed on the IRS website as follows:

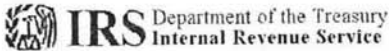
1. Go to www.irs.gov
2. Click on the **Filing** tab; then below, click on **Charities & Non-profits**
3. Click on the link titled **EO Select Check**
4. Click on the blue button labeled **Exempt Organizations Select Check Tool**
5. Click on the radio button next to **Are eligible to receive tax-deductible contributions**
6. Enter Parent Booster USA's EIN: **30-0281785**
7. Click **Search**

Under **Deductibility Status**, it says **GROUP**. If you click on **GROUP**, an explanation regarding the group letter ruling that exempts PBUSA's subordinates appears.



ParentBoosterUSA™
parentbooster.org

3554 West Orange Country Club Drive, Suite 140, Winter Garden, FL 34787
Phone: 866-936-6209 Fax: 866-936-1672 Email: info@parentbooster.org



CINCINNATI OH 45999-0038

In reply refer to: 0248388048
Mar. 20, 2017 LTR 4168C 0
30-0281785 000000 00
00023172
BODC: TE

PARENT BOOSTER USA INC
% JOHN ENGLUND
3554 W ORANGE COUNTRY CLUB DR SUIT
WINTER GARDEN FL 34787



055175

Employer ID Number: 30-0281785
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Mar. 09, 2017, regarding your tax-exempt status.

We issued you a determination letter in October 2005, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

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 of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).



ParentBoosterUSA[™]
parentbooster.org

MEMBERSHIP & TAX-EXEMPT STATUS CERTIFICATE

This document certifies that
Estancia High School All Sports Boosters
EIN: 46-0762807

is a subordinate member in good-standing of Parent Booster USA, Inc. through
December 31, 2016
and as a result is recognized by the Internal Revenue Service as tax-exempt under section
501(c)(3) of the Internal Revenue Code.

Information about federal tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

Membership in Parent Booster USA must be renewed annually to maintain tax-exempt status. To renew membership go to: parentbooster.org.

Parent Booster USA, Inc. is a North Carolina nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. also has been issued a group exemption letter by the IRS that recognizes Parent Booster USA's subordinate organization members as tax-exempt under section 501(c)(3). Parent Booster USA annually provides the IRS with an updated list of its subordinate organizations in good standing. Subordinate organizations in good-standing are provided with this certificate to confirm their federal tax-exempt status.

Confirming Parent Booster's exempt status.

Parent Booster USA's federal tax-exempt status and group exemption letter may be confirmed on the IRS website as follows:

- 1. Go to www.irs.gov
- 2. Under **Tools**, click **More...**
- 3. Scroll down and click on Exempt Organizations Select Check
- 4. Click the radio button next to **Are eligible to receive tax-deductible contributions**
- 5. Enter Parent Booster USA's EIN: **30-0281785**
- 6. Click **Search**

Under **Deductibility Status**, it says **GROUP**. If you click on **GROUP**, an explanation regarding the group letter ruling that exempts PBUSA's subordinates appears.



IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248164841
Dec. 31, 2015 LTR 4167C 0
30-0281785 000000 00
00024219
BODC: TE

PARENT BOOSTER USA INC
% JOHN ENGLUND
3554 W ORANGE COUNTRY CLUB DR 250
WINTER GARDEN FL 34787



015303

Employer Identification Number: 30-0281785
Group Exemption Number: 5271
Person to Contact: B. Hall
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 21, 2015, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in October 2005, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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.

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

Sincerely yours,

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1



**ESTANCIA HIGH SCHOOL
ALL SPORTS BOOSTERS**

Estancia High School All Sports Boosters
2323 Placentia Avenue
Costa Mesa, CA 92627

1.949-515-6508

California Nonprofit Corporation: #C3494102
California Attorney General Registry of Charitable Trusts: #CT0197822
US IRS EIN: #46-0762807
US IRS 501(c)(3) Tax Exempt: Subordinate Member of Parent Boosters USA's Group Exemption #5271
California Franchise Tax Board Tax Exempt: Per Revenue and Taxation Code Section 23701d(c)(1)

To: Whom It May Concern
From: Estancia High School All Sports Boosters
Date: February 20, 2015
Re: EHSASB Organizational Credentials

Attached please find the following organization documents:

1. State of California Secretary of State Nonprofit Corporation #C3494102
 - a. Business Entity Detail
 - b. Nonprofit Corporation Articles-of-Incorporation dated July 24, 2012
2. State of California Attorney General Registry of Charitable Trusts #CT0197822
 - a. Registry of Charitable Trust Registration Confirmation dated July 26, 2013
3. State of California Franchise Tax Board
 - a. Tax Exempt Acknowledgement Letter dated May 20, 2014
4. US Internal Revenue Service Employer Identification Number
 - a. Employer Identification Number #46-0762807 dated August 10, 2012
5. US IRS 501(c)(3) Tax-Exempt Via Subordinate Member Of Parent Booster USA Inc.
 - a. Parent Booster USA Membership certificate thru December 31, 2015
 - b. IRS Group Exemption Number 5271 reaffirmation dated June 20, 2013
 - c. IRS Group Exemption Number 5271 dated November 4, 2005
 - d. IRS 501(c)(3) Tax-Exempt Status effective October 28, 2004
 - e. IRS Publication 4573 on Group Exemptions

Please contact either of us if you have any questions.

Best regards,

Richard E. Rutledge
President,
Estancia High School All Sports Boosters

Carmella A. Hume
Treasurer,
Estancia High School All Sports Boosters


[Secretary of State](#)
[Administration](#)
[Elections](#)
[Business Programs](#)
[Political Reform](#)
[Archives](#)
[Registries](#)

Business Entities (BE)

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- [Business Search](#)
- [Processing Times](#)
- [Disclosure Search](#)

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- [Tax Information](#)
- [Starting A Business](#)

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- [Business Identity Theft](#)
- [Misleading Business Solicitations](#)

Business Entity Detail

Data is updated to the California Business Search on Wednesday and Saturday mornings. Results reflect work processed through Friday, January 17, 2014. Please refer to [Processing Times](#) for the received dates of filings currently being processed. The data provided is not a complete or certified record of an entity.

Entity Name:	ESTANCIA HIGH SCHOOL ALL SPORTS BOOSTERS
Entity Number:	C3494102
Date Filed:	07/24/2012
Status:	ACTIVE
Jurisdiction:	CALIFORNIA
Entity Address:	2760 LONGWOOD CT
Entity City, State, Zip:	COSTA MESA CA 92626
Agent for Service of Process:	LEGALZOOM.COM, INC.
Agent Address:	100 WEST BROADWAY SUITE 100
Agent City, State, Zip:	GLENDALE CA 91210

* Indicates the information is not contained in the California Secretary of State's database.

- If the status of the corporation is "Surrender," the agent for service of process is automatically revoked. Please refer to California Corporations Code [section 2114](#) for information relating to service upon corporations that have surrendered.
- For information on checking or reserving a name, refer to [Name Availability](#).
- For information on ordering certificates, copies of documents and/or status reports or to request a more extensive search, refer to [Information Requests](#).
- For help with searching an entity name, refer to [Search Tips](#).
- For descriptions of the various fields and status types, refer to [Field Descriptions and Status Definitions](#).

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JUL 24 2012

ARTICLES OF INCORPORATION**OF****Estancia High School All Sports Boosters****I.**

The name of this corporation is Estancia High School All Sports Boosters

II.

A. This corporation is a nonprofit PUBLIC BENEFIT CORPORATION and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes.

B. The specific purpose of this corporation is to purpose of the organization is to support sport teams on the campus of Estancia High School. including but not limited to Boys and Girls Golf.

III.

The name and address in the State of California of this corporation's initial agent for service of process is:

Legalzoom.com, Inc.

IV.

A. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

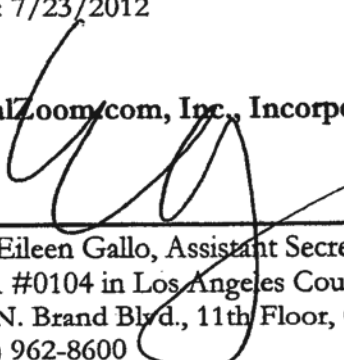
V.

The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation on the date below.

Date: 7/23/2012

LegalZoom.com, Inc., Incorporator



By: Eileen Gallo, Assistant Secretary
LDA #0104 in Los Angeles County (expires 12/2013)
101 N. Brand Blvd., 11th Floor, Glendale, CA 91203
(323) 962-8600

[Faint, illegible text, possibly a stamp or additional signature]



I hereby certify that the foregoing
transcript of 2 page(s)
is a full, true and correct copy of the
original record in the custody of the
California Secretary of State's office.

AUG -7 2012

Date: _____

Debra Bowen
DEBRA BOWEN, Secretary of State



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021 Ext. 4
Fax: (916) 444-3651
E-Mail Address: Registration@doj.ca.gov

July 26, 2013

ESTANCIA HIGH SCHOOL ALL SPORTS
BOOSTERS
2760 LONGWOOD CT
COSTA MESA CA 92626

CT FILE NUMBER: CT0197822

RE: CONFIRMATION OF REGISTRATION WITH THE ATTORNEY GENERAL'S REGISTRY OF
CHARITABLE TRUSTS

The captioned entity is now registered with the Registry of Charitable Trusts and has been assigned the registration ("CT") number set forth above. In order to complete the Registry file, please submit the following, together with a copy of this letter:

1. An executed copy of the most current bylaws.
2. A copy of the Application for Recognition of Exemption (IRS Form 1023), if submitted to the IRS.
3. A copy of the Internal Revenue Service determination letter, if received.

The RRF-1 must be filed annually four months and 15 days after the end of the organization's accounting period. If an extension was requested from IRS, please file the RRF-1 with the completed IRS informational return together with a copy of all extension requests.

The organization's address of record is used for any necessary contact. Please advise us, in writing, of any address change.

If the captioned organization contracts with a commercial fundraiser for charitable purposes or fundraising counsel, that entity must also register and file annual reports with the Registry.

All forms and instructions are available on our website at <http://oag.ca.gov/charities> .

Directors of nonprofit corporations are required to adhere to the provisions of the California Nonprofit Corporation Law (Corporations Code section 5000, et seq.).

Trustees for charitable purposes are required to adhere to the provisions of California Probate Code (commencing with section 15000).

Please respond within 30 days from the date of this letter. Thank you for your attention to this correspondence.

Sincerely,

Office Technician
Registry of Charitable Trusts

For

KAMALA D. HARRIS
Attorney General



State of California

Franchise Tax Board

PO BOX 1286

Rancho Cordova CA 95741-1286

ESTANCIA HIGH SCHOOL ALL SPORTS BOOSTERS
2323 PLACENTIA AVE
COSTA MESA CA 92627

Date: 05.20.14
Case: 26610545499965610
Case Unit: 26610545499965613
In reply refer to: 760:MQD:A- 1

Regarding	: Tax-Exempt Status
Organization's Name	: Estancia High School All Sports Boosters
CCN	: 3494102
Purpose	: Charitable
R&TC §	: 23701d
Form of Organization	: Affirmation Incorporated
Accounting Period Ending	: 06/30
Tax-Exempt Status Effective	: 10/28/2004

Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section (§) 501(c) (3).

Under California law, Revenue and Taxation Code (R&TC) §23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for **1068**.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at **boe.ca.gov**.

Marcos Q. Diez Jr
Telephone: 916.845.4171
Fax: 916.843.2525

cc: Richard Rutledge

Date of this notice: 08-10-2012

Employer Identification Number:
46-0762807

Form: SS-4

Number of this notice: CP 575 E

ESTANCIA HIGH SCHOOL ALL SPORTS
BOOSTERS
2323 PLACENTIA AVE
COSTA MESA, CA 92627

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 46-0762807. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, *Tax Exempt Status for Your Organization*, has details on the application process, as well as information on returns you may need to file. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Recognition of Exemption Under Section 501(a)*. Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service
PO Box 12192
Covington, KY 41012-0192

The Pension Protection Act of 2006 contains numerous changes to the tax law provisions affecting tax-exempt organizations, including an annual electronic notification requirement (Form 990-N) for organizations not required to file an annual information return (Form 990 or Form 990-EZ). Additionally, if you are required to file an annual information return, you may be required to file it electronically. Please refer to the Charities & Non-Profits page at www.irs.gov for the most current information on your filing requirements and on provisions of the Pension Protection Act of 2006 that may affect you.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub. Thank you for your cooperation.

CP 575 E (Rev. 7-2007)

CP 575 E

999999999999

DATE OF THIS NOTICE: 08-10-2012
EMPLOYER IDENTIFICATION NUMBER: 46-0762807
FORM: SS-4 NOBOD

ESTANCIA HIGH SCHOOL ALL SPORTS
BOOSTERS
2323 PLACENTIA AVE
COSTA MESA, CA 92627

ParentBoosterUSA

MEMBERSHIP & TAX-EXEMPT STATUS CERTIFICATION

This certifies that the

**Estancia High School All Sports Boosters
46-0762807**

**is a *subordinate member* in good-standing
of Parent Booster USA, Inc. through**

12/31/2015

**and as a result is recognized by the Internal Revenue Service as
tax-exempt under section 501(c)(3) of the Internal Revenue Code.**

INFORMATION ABOUT FEDERAL TAX-EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

Membership in Parent Booster USA must be renewed annually to maintain tax-exempt status. To renew membership go to: parentbooster.org.

Parent Booster USA, Inc. is a North Carolina nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. also has been issued a *group exemption letter* by the IRS that recognizes Parent Booster USA's subordinate organization members as tax-exempt under section 501(c)(3). Parent Booster USA annually provides the IRS with an updated list of its subordinate organizations in good standing. Subordinate organizations in good-standing are provided with this certificate to confirm their federal tax-exempt status.

CONFIRMING PARENT BOOSTER'S EXEMPT STATUS.

PARENT BOOSTER USA'S FEDERAL TAX-EXEMPT STATUS, AND ITS HOLDING OF A GROUP EXEMPTION LETTER, MAY BE CONFIRMED ON THE IRS WEBSITE AS FOLLOWS:

1. Go to www.irs.gov
2. Click on "Charities & Non-profits"
3. Click on "Search for Charities"
4. Click on "*Exempt Organizations Select Check*"
5. Click the radio button next to "Are eligible to receive tax-deductible contributions"
6. Enter Parent Booster USA's EIN – 30-0281785 in the EIN field
7. Click "Search"

Parent Booster USA's listing should appear. Under "Deductibility Status" it says "GROUP". If you click on "GROUP" an explanation regarding the group letter ruling that exempts the organization's subordinates appears.

**3554 West Orange Country Club Drive, Suite 250, Winter Garden, FL 34787
Ph: 866-936-6209 ♦ Fax: 866-936-1672 ♦ Info@ParentBooster.org.**

CINCINNATI OH 45999-0038

In reply refer to: 0248221235
June 20, 2013 LTR 4167C 0
30-0281785 000000 00
00028824
BODC: TE

PARENT BOOSTER USA INC
% JOHN ENGLUND
13506 SUMMERPORT VILLAGE PKWY
WINDERMERE FL 34786-7366



025953

Employer Identification Number: 30-0281785
Group Exemption Number: 5271
Person to Contact: Ms. Howard
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 10, 2013, request for information about your tax-exempt status.

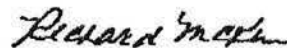
Our records indicate that you were issued a determination letter in October 2005, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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.

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

Sincerely yours,



Richard McKee, Department Manager
Accounts Management Operations

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 04 2005

PARENT BOOSTER USA INC
C/O SANDRA ENGLUND
108 DRIFTWOOD DR
SHILOH, NC 27974-7232

Employer Identification Number:
30-0281785
DLN:
17053201061005
Contact Person:
ERIC J BERTELSEN ID# 31323
Contact Telephone Number:
(877) 829-5500

Addendum Applies:
No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

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

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable

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PARENT BOOSTER USA INC

cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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

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

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:

- a. Changed names or address;
- b. Were deleted from your roster; or

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PARENT BOOSTER USA INC

- c. Were added to your roster.
3. For subordinates to be added, attach:
- a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of each subordinate whose mailing address is a P.O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 5271. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

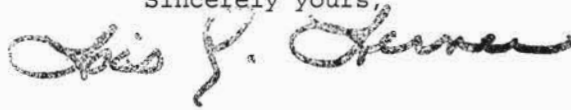
Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

Letter 2419 (DO/CG)

PARENT BOOSTER USA INC

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

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" being more prominent and the last name "Lerner" following in a similar style.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR 14 2005

PARENT BOOSTER USA, INC.
C/O SANDRA PFAU ENGLUND
108 DRIFTWOOD DR
SHILOH, NC 27974

Employer Identification Number:
30-0281785
DLN:
17053313052044
Contact Person:
MS K WILMER ID# 52405
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
October 28, 2004
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

PARENT BOOSTER USA, INC.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

PARENT BOOSTER USA, INC.

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at www.irs.gov, and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500 between 8:30 a.m. - 5:30 p.m. Eastern time.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE Customer Account Services Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve your organization, provide the Customer Account Services Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

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. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you

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are exempt from these requirements.

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. There are several exceptions to this tax.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

FUNDRAISING

Contributions to you are deductible only to the extent that they are gifts and no consideration is received in return. Depending on the circumstances, ticket purchases and similar payments in conjunction with fundraising events may not qualify as fully deductible contributions.

CONTRIBUTIONS OF \$250 OR MORE

Donors must have written substantiation from the charity for any charitable contribution of \$250 or more. Although it is the donor's responsibility to obtain written substantiation from the charity, you can assist donors by

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providing a written statement listing any cash contribution or describing any donated property.

This written statement must be provided at the time of the contribution. There is no prescribed format for the written statement. Letters, postcards and electronic (e-mail) or computer-generated forms are acceptable.

The donor is responsible for the valuation of donated property. However, your written statement must provide a sufficient description to support the donor's contribution. For additional information regarding donor substantiation, see Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements. For information about the valuation of donated property, see Publication 561, Determining the Value of Donated Property.

CONTRIBUTIONS OF MORE THAN \$75 AND CHARITY PROVIDES GOODS OR SERVICES

You must provide a written disclosure statement to donors who receive goods or services from you in exchange for contributions in excess of \$75.

Contribution deductions are allowable to donors only to the extent their contributions exceed the value of the goods or services received in exchange. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fundraising events such as benefit dinners, shows, membership drives, etc., where something of value is received, you are required to provide a written statement informing donors of the fair market value of the specific items or services you provided in exchange for contributions of more than \$75.

You should provide the written disclosure statement in advance of any event, determine the fair market value of any benefit received, determine the amount of the contribution that is deductible, and state this information in your fundraising materials such as solicitations, tickets, and receipts. The amount of the contribution that is deductible is limited to the excess of any money (and the value of any property other than money) contributed by the donor less the value of goods or services provided by the charity. Your disclosure statement should be made, no later than, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fundraising circumstances where each complete payment, including the contribution portion, exceeds \$75. For additional information, see Publication 1771 and Publication 526, Charitable Contributions.

EXCESS BENEFIT TRANSACTIONS

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(3) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or 990-EZ. Additional information can be

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found in the instructions for Form 990 and Form 990-EZ, or you may call our toll free number to obtain additional information on how to correct and report this transaction.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Organizations described in section 501(c)(3) of the Code are not required to pay Federal Unemployment Tax (FUTA).

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

CHURCHES

Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers are generally common law employees, they are not treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15-A. Publication 1828, Tax Guide for Churches and Religious Organizations, also discusses the various benefits and responsibilities of these organizations under Federal tax law.

PUBLIC CHARITY STATUS

Every organization that qualifies for tax-exemption as an organization described in section 501(c)(3) is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term [referred to in section 509(a)(1), (2), (3), or (4)]. In effect, the definition divides these organizations into two classes, namely private foundations and public charities.

Public charities are generally those that either have broad public support or actively function in a supporting relationship to those organizations.

Public charities enjoy several advantages over private foundations. There are certain excise taxes that apply to private foundations but not to public charities. A private foundation must also annually file Form 990-PF, Return of Private Foundation, even if it had no revenue or expenses.

PARENT BOOSTER USA, INC.

The Code section under which you are classified as a public charity is shown in the heading of your exemption letter. This determination is based on the information you provided and the request you made on your Form 1023 application. Please refer to Publication 557 for additional information about public charity status.

GRANTS TO INDIVIDUALS

The following information is provided for organizations that make grants to individuals. If you begin an individual grant program that was not described in your exemption application, please inform us about the program.

Funds you distribute to an individual as a grant must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should keep adequate records and case histories that demonstrate that grants to individuals serve your charitable purposes. For example, you should be in a position to substantiate the basis for grants awarded to individuals to relieve poverty or under a scholarship or education loan program. Case histories regarding grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) to members, officers, trustees, or donors of funds to you.

For more information on the exclusion of scholarships from income by an individual recipient, see Publication 520, Scholarships and Fellowships.

Form **872-C**

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Parent Booster USA, Inc.

(Exact legal name of organization as shown in organizing document)

108 Driftwood Dr., Shiloh, NC 27974

(Number, street, city or town, state, and ZIP code)

and the
District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year **December 31, 2004**
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
Parent Booster USA, Inc.	3-12-05
Officer or trustee having authority to sign	Type or print name and title
Signature ▶ <i>Sandra P. Englund</i>	Sandra P. Englund, President
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date
<i>Edis P. Leinen</i>	14
By ▶ <i>M. J. Schreiber</i>	<i>Group Mgr</i>
For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.	Cat. No. 16905Q

Group Exemptions

Tax Exempt and Government Entities Division

What is a group exemption letter?

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

What is the reason for group exemptions?

Group exemptions are an administrative convenience for both the IRS and organizations with many affiliated organizations. Subordinates in a group exemption do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do not receive individual exemption letters.

What types of organizations can qualify for group exemptions?

Exempt organizations that have or plan to have related organizations that are very similar to each other may apply for a group exemption.

What are central and subordinate organizations?

Groups of organizations with group exemption letters have a “head” or main organization, referred to as a central organization. The central organization generally supervises or controls many chapters, called subordinate organizations. The subordinate organizations typically have similar structures, purposes, and activities.

Example: X is a national, fraternal organization exempt under Internal Revenue Code (“IRC”) section 501(c)(8). X has several state and hundreds of local chapters that have nearly identical articles of incorporation, by-laws, purposes, and activities. As the national organization, X is considered the central organization; the state and local chapters are subordinate organizations and are covered under X’s group exemption.

What criteria must organizations meet to be included in a group exemption?

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

- Affiliated with the central organization;
- Subject to the central organization’s general supervision or control; and
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

Rev. Proc. 80-27, 1980-1 C.B. 677 sets forth additional criteria.

Must the central organization be recognized by the IRS as tax-exempt before the organization can obtain a group exemption?

No. A central organization may submit its request for a group exemption at the same time it submits its exemption application on Form 1023 or Form 1024. Although churches are not required to apply for recognition of their own status in order to be tax-exempt, under the procedures for group rulings, a church

must request recognition of its own exempt status in order to be the central organization in a group ruling.

Are there any special rules for churches?

With limited exceptions, churches are subject to the same general requirements relating to group rulings as other organizations. However, churches are not required to file annual updates notifying the IRS of changes in the composition of the group.

Where does a central organization apply for exemption and submit a request for a group exemption?

A central organization sends its application for exemption, the request for a group exemption, and the required user fee, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Or, if using express mail or a delivery service, to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

What must a request for a group exemption contain?

The central organization submits a letter to the IRS on behalf of itself and its subordinates. The letter includes:

- a. Information verifying the existence of the required relationship;
- b. A sample copy of a uniform governing instrument (such as a charter, trust indenture, articles of association, etc.) adopted by the subordinates;

- c. A detailed description of the purposes and activities of the subordinates including the sources of receipts and the nature of expenditures;
- d. An affirmation by a principal officer that, to the best of the officer's knowledge, the purposes and activities of the subordinates are as set forth in (b) and (c) above;
- e. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;
- f. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;
- g. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);
- h. For each subordinate that is a school claiming exemption under IRC 501(c)(3), the information required by Rev. Proc. 75-50, 1975-2 C.B. 834 and Rev. Rul. 71-447, 1971-2 C.B. 230; and
- i. A list of the names, mailing addresses (including zip code), actual addresses (if different), and employer identification numbers of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The rules for applying for a group exemption are set forth in Rev. Proc. 80-27, 1980-1 C.B. 677.

How does the group exemption process work?

Upon receipt of an application Form 1023 or 1024 and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption. Once the IRS grants the exemption, the central organization is responsible for: (1) ensuring that its current subordinates continue to qualify to be exempt; (2) verifying that any new subordinates are exempt; and (3) updating the IRS on an annual basis of new subordinates, subordinates no longer to be included, and subordinates that have changed their names or addresses.

What is included in an annual update?

Annual updates must contain the following information:

- a. Information about changes in purposes, character, or method of operation of subordinates included in the group exemption letter.
- b. Lists of :
 1. subordinates that have changed their names or addresses during the year;
 2. subordinates no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated, or withdrawn their authorization to the central organization; and
 3. subordinates to be added to the group exemption letter because they are newly organized or affiliated or have newly authorized the central organization to include them.

Each list must show the names, mailing address (including zip codes), actual address if different, and employer identification numbers of the affected subordinates.

An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.

- c. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.

Where does a central organization submit an annual update?

Annual updates go to the Ogden Service Center, Mail Stop 6271, Ogden, UT 84404-4749. Six months before the update is due, the IRS sends the central organization a list of currently listed subordinates, sometimes called *List of Parent and Subsidiary Accounts*.

What are the filing requirements for organizations that hold group exemptions?

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file Forms 990 (or 990-EZ), unless they meet a filing exception. If it is required to file an annual return, the central organization must file its own separate return but may also file a group return on behalf of some or all of its subordinates. If the central organization files on behalf of some of its subordinates, rather than all, it must attach a list of the subordinates included in the return.

How do I verify that an organization is included as a subordinate in a group exemption ruling?

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

How do donors verify that contributions are deductible under section 170 with respect to a subordinate organization in a section 501(c)(3) group exemption ruling?

Donors should consult IRS Publication 78, *Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986*, or obtain a copy of the group exemption letter from the central organization. The central organization's listing in Publication 78 will indicate that contributions to its subordinate organizations covered by the group exemption ruling are also deductible, even though most subordinate organizations are not separately listed in Publication 78 or on the EO Business Master File. Donors should then verify with the central organization, by either of the methods indicated above, whether the particular subordinate is included in the central organization's group ruling. The subordinate organization need not itself be listed in Publication 78 or on the EO Business Master File. Donors may rely upon central organization verification with respect to deductibility of contributions to subordinates covered in a section 501(c)(3) group exemption ruling.

Where can an organization get additional information?

You can get more information about group exemptions and the group ruling process from the IRS Exempt Organizations Division:

EO Web Site [www.irs.gov/eo]

Publication 557, *Tax-Exempt Status for Your Organization*.

EO Customer Account Services

You may direct questions about group exemptions to the IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500 (toll-free number).

If you prefer to write, you may write us at:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201



Department of the Treasury
Internal Revenue Service

www.irs.gov

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