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July 1, 1994

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OF COUNSEL

H.A. STEPHENS, JR.

Mr. John Dykes  
ENGRAPH, INC.  
2635 Century Parkway, NE  
Suite 900  
Atlanta, GA 30345

JUL 1994  
RECEIVED

Mr. Jim Breedlove  
BELLSOUTH CORPORATION  
Corporate Affairs  
1155 Peachtree Street, NE  
Room 7G06  
Atlanta, 30309-3610

Re: Buckhead Rotary Foundation, Inc.  
Our File No. 48.236C

Dear John and Jim:

This is to confirm my telephone conversations with each of you concerning your separate requests as to whether or not the letter notice dated April 6, 1994 qualifies the Buckhead Rotary Foundation as a charitable organization under Code Section 501(c)(3).

As I have stated to you over the telephone, the answer is yes as to the Buckhead Rotary Foundation qualifying as a charitable organization so as to allow donations to be tax deductible. The Buckhead Rotary Foundation has been granted a temporary (probationary) status which allows contributions by third parties to be tax deductible. The Internal Revenue Service could withdraw or revoke this temporary status at a later date but I do not believe the revocation or withdrawal of the temporary status will occur and, in fact, believe that if we follow what we have outlined to the IRS, then we will have no problem achieving a permanent status as a charitable organization with the right of third parties to deduct their contributions for tax purposes.

Mr. John Dykes  
Mr. Jim Breedlove  
July 1, 1994  
Page Two

The granting of a temporary (probationary) status is the procedure that the IRS is now following and does not put us in an unusual category for our organization. In any event, please let me know if you need any additional assistance as it relates to the Buckhead Rotary Foundation and I will be glad to work with you or your successors in the future.

Very truly yours,



E. Speer Mabry

ESM:jas

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
401 W. PEACHTREE ST. NW  
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: **APR 06 1994**

BUCKHEAD ROTARY FOUNDATION INC  
C/O BUCKHEAD ROTARY CLUB  
PO BOX 12151  
ATLANTA, GA 30355

Employer Identification Number:  
58-2045173  
Case Number:  
584055055  
Contact Person:  
ROBERTA VAN METER  
Contact Telephone Number:  
(404) 331-0185  
Accounting Period Ending:  
June 30  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Begins:  
November 20, 1992  
Advance Ruling Period Ends:  
June 30, 1997  
Addendum Applies:  
Yes

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

BUCKHEAD ROTARY FOUNDATION INC

will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization; and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts 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).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue 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 Internal Revenue 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.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

BUCKHEAD ROTARY FOUNDATION INC

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

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, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)


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

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

BUCKHEAD ROTARY FOUNDATION 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 "Nelson A. Brooke". The signature is written in a cursive style with a large initial 'N'.

Nelson A. Brooke  
District Director

Enclosure(s):  
Addendum  
Form 872-C

BUCKHEAD ROTARY FOUNDATION INC

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.



Form **872-C**

(Rev. July 1993)

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,

BUCKHEAD ROTARY FOUNDATION INC.  
(Exact legal name of organization as shown in organizing document)  
P.O. Box 12151  
ATLANTA, GA 30355  
(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 JUNE 30, 1993  
(Month, day, and year)

Name of organization (as shown in organizing document)		Date
<u>BUCKHEAD ROTARY FOUNDATION INC.</u>		<u>3/14/94</u>
Officer or trustee having authority to sign		
Signature ▶ <u>[Signature]</u>		Title ▶
For IRS use only		
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)		Date
<u>Nelson A. Brucke</u>		<u>4/6/94</u>
By ▶ <u>[Signature]</u> <u>EO Reviewer</u>		



**Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056  
Expires 5-31-96

If exempt status is  
approved, this  
application will be open  
for public inspection.

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Complete the Procedural Checklist on page 7 of the instructions.**

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document) Buckhead Rotary Foundation, Inc.		<b>2</b> Employer identification number (If none, see instructions.) 58 : 2045173
<b>1b</b> c/o Name (if applicable) Buckhead Rotary Club		<b>3</b> Name and telephone number of person to be contacted if additional information is needed Jim Breedlove (404) 249-2462
<b>1c</b> Address (number, street, and room or suite no.) P. O. Box 12151		
<b>1d</b> City or town, state, and ZIP code Atlanta, Georgia 30355		<b>4</b> Month the annual accounting period ends June
<b>5</b> Date incorporated or formed 11/20/92	<b>6</b> Activity codes (See instructions.) 349 : 044 : 560	
<b>7</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)		
<b>8</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>9</b> Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see instructions). . . . . <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>10</b> Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**11** Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See **Specific Instructions, Part I, Line 11.**) Get Pub. 557, **Tax-Exempt Status for Your Organization, for examples of organizational documents.**

- a ☒ Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b ☐ Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

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

Please  
Sign  
Here

*J. Patrick Kelly*  
(Signature)

*President*  
(Title or authority of signer)

*Feb 17, 1994*  
(Date)

**Part II Activities and Operational Information**

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. **Do not merely refer to or repeat the language in the organizational document.** Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Buckhead Rotary Foundation is not yet active. All of the activities and the selection of projects will be carried out by the officers of the Foundation. The officers of the Foundation will be the current duly elected officers of the Rotary Club of Buckhead.

It is anticipated that the members of the Rotary Club of Buckhead will be the principal volunteers and also the principal source of funds.

Activities will include charitable and educational programs, including but not limited to, cultural and educational exchanges of student and young professionals between nations, funding of charitable projects in less developed countries, drug abuse, youth education, and similar activities as would be appropriate for a professional service organization.

- 
- 2 What are or will be the organization's sources of financial support? List in order of size.

The Foundation will obtain funds through the solicitation of members of the Buckhead Rotary Club and, to a lesser extent, the general public, from bequeathments, and from memorial contributions for deceased members.

- 
- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

As indicated above, the primary fundraising sources will be within the Buckhead Rotary Club. Only Buckhead Rotary members will participate in fundraising, and on a volunteer basis. No major campaigns are anticipated and almost all expense items will be contributed.

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**Part II** Activities and Operational Information (Continued)**4** Provide the following information about the organization's governing body:**a** Names, addresses, and titles of officers, directors, trustees, etc.

Attached

**b** Annual CompensationNo paid officers  
or employees**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 the specific instructions for line 4d.) . . . . .☐ Yes ☒ No

If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization? . . . . . ☒ Yes ☐ No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? . . . . .

☒ Yes ☐ No

If either of these questions is answered "Yes," explain.

See Part II, #1

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? . . . . .☐ Yes ☒ No

If "Yes," explain fully and identify the other organizations involved.

The Buckhead Rotary Foundation, Inc. was founded to be a separate 501(c)(3) organization to further the charitable and educational goals of the Rotary Club of Buckhead, which is an affiliate of Rotary International (Exemption # 0573). However, the Buckhead Rotary Foundation, Inc. is a totally separate organization independent of Rotary International.

The duly elected officers and directors of the Rotary Club of Buckhead also serve as the officers and directors of the Buckhead Rotary Foundation and to that extent, the Foundation is controlled by the Buckhead Rotary Club.

**7** 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.

**Part II** Activities and Operational Information (Continued)

- 8** 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. If "None," indicate "N/A."

No assets at this time.

- 9a** Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No
- b** Is the organization a party to any leases? ☐ Yes ☒ No
- If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 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.

**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.

**c** What benefits do (or will) your members receive in exchange for their payment of dues?

- 11a** If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☐ Yes ☒ No
- If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

**b** Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? ☐ N/A ☐ Yes ☒ No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 12** Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
- If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

- 13** Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
- If "Yes," explain fully.

**Part III Technical Requirements**

- 1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☒ Yes ☐ No  
If you answer "Yes," do not answer questions 2 through 6.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- ☐ (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- ☐ (b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,
- ☐ (c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

- 4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

- 5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization 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 as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

☐ **Yes** (Answer question 8.)☒ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

☐ **Yes** (Complete Schedule E)☐ **No**

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |  |   |
|--|---|
| (a) <input type="checkbox"/> As a church or a convention or association of churches<br>(CHURCHES MUST COMPLETE SCHEDULE A).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(i)                             |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B).   | Sections 509(a)(1)<br>and 170(b)(1)(A)(ii)                            |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a<br>medical research organization operated in conjunction with a hospital<br>(MUST COMPLETE SCHEDULE C).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(iii)                           |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1).  | Sections 509(a)(1)<br>and 170(b)(1)(A)(v)                             |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one<br>or more of the organizations described in (a) through (d), (g), (h), or (i)<br>(MUST COMPLETE SCHEDULE D).   | Section 509(a)(3)   |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public<br>safety.   | Section 509(a)(4)   |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is<br>owned or operated by a governmental unit.   | Sections 509(a)(1)<br>and 170(b)(1)(A)(iv)                            |
| (h) <input type="checkbox"/> As receiving a substantial part of its support in the form of<br>contributions from publicly supported organizations, from a<br>governmental unit, or from the general public.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)                            |
| (i) <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from<br>gross investment income and more than one-third of its support from<br>contributions, membership fees, and gross receipts from activities<br>related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)   |
| (j) <input type="checkbox"/> We are a publicly supported organization but are not sure whether we<br>meet the public support test of block (h) or block (i). We would like the<br>Internal Revenue Service to decide the proper classification.  | Sections 509(a)(1)<br>and 170(b)(1)(A)(vi)<br>or<br>Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.

If you checked box (g) in question 9, go to questions 11 and 12.

If you checked box (h), (i), or (j), go to question 10.



**Part III Technical Requirements (Continued)**

- 10** If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
- ☐ Yes—Indicate whether you are requesting:
- ☐ A definitive ruling (Answer questions 11 through 14.)
- ☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
- ☒ No—**You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.**

- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☐ and:

- a** Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_
- b** Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here ☒ and:

- a** For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." None
- b** For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau. None

- 14** Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. **Do not submit blank schedules.**)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		x	A
Is the organization, or any part of it, a school? . . . . .		x	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		x	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		x	D
Is the organization an operating foundation? . . . . .		x	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		x	F
Is the organization, or any part of it, a child care organization? . . . . .		x	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . . *		x	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .		x	I

\* Not initially. Perhaps in future

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A.—Statement of Revenue and Expenses**

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From incep. to 6/30/93	(b) 1971/93 to 6/30/94	(c) 1971/94 to 6/30/95	(d) 19 .....	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	0	4000	4000		
	2 Membership fees received . . .	0	0	0		
	3 Gross investment income (see instructions for definition) . . .	0	100	300		
	4 Net income from organization's unrelated business activities not included on line 3 . . . . .	0	0	0		
	5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .	0	0	0		
	6 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) . . . . .	0	0	0		
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	0	0	0		
	8 <b>Total</b> (add lines 1 through 7) . . .	0	4100	4300		
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . . . .	0	0	0		
	10 <b>Total</b> (add lines 8 and 9) . . .	0	4100	4300		
	11 Gain or loss from sale of capital assets (attach schedule) . . .	0	0	0		
	12 Unusual grants . . . . .	0	0	0		
	13 <b>Total revenue</b> (add lines 10 through 12) . . . . .	0	4100	4300		
Expenses	14 Fundraising expenses . . . . .	0	0	0		
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . .	0	2000	2000	Estimate w/ 0 details	
	16 Disbursements to or for benefit of members (attach schedule) . . .	0	0	0		
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	0	0	0		
	18 Other salaries and wages . . .	0	0	0		
	19 Interest . . . . .	0	0	0		
	20 Occupancy (rent, utilities, etc.) . . .	0	0	0		
	21 Depreciation and depletion . . .	0	0	0		
	22 Other (attach schedule) . . . . .	0	0	0		
	23 <b>Total expenses</b> (add lines 14 through 22) . . . . .	0	0	0		
	24 <b>Excess of revenue over expenses</b> (line 13 minus line 23) . . . . .	0	2100	2300		

**Part IV****Financial Data (Continued)**

<b>B.—Balance Sheet (at the end of the period shown)</b>		<b>Current tax year</b> Date .....
<b>Assets</b>		
<b>1</b> Cash . . . . .	<b>1</b>	0
<b>2</b> Accounts receivable, net . . . . .	<b>2</b>	0
<b>3</b> Inventories . . . . .	<b>3</b>	0
<b>4</b> Bonds and notes receivable (attach schedule) . . . . .	<b>4</b>	0
<b>5</b> Corporate stocks (attach schedule) . . . . .	<b>5</b>	0
<b>6</b> Mortgage loans (attach schedule) . . . . .	<b>6</b>	0
<b>7</b> Other investments (attach schedule) . . . . .	<b>7</b>	0
<b>8</b> Depreciable and depletable assets (attach schedule) . . . . .	<b>8</b>	0
<b>9</b> Land . . . . .	<b>9</b>	0
<b>10</b> Other assets (attach schedule) . . . . .	<b>10</b>	0
<b>11</b> <b>Total assets</b> (add lines 1 through 10) . . . . .	<b>11</b>	0
<b>Liabilities</b>		
<b>12</b> Accounts payable . . . . .	<b>12</b>	0
<b>13</b> Contributions, gifts, grants, etc., payable . . . . .	<b>13</b>	0
<b>14</b> Mortgages and notes payable (attach schedule) . . . . .	<b>14</b>	0
<b>15</b> Other liabilities (attach schedule) . . . . .	<b>15</b>	0
<b>16</b> <b>Total liabilities</b> (add lines 12 through 15) . . . . .	<b>16</b>	0
<b>Fund Balances or Net Assets</b>		
<b>17</b> Total fund balances or net assets . . . . .	<b>17</b>	0
<b>18</b> <b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	<b>18</b>	0

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation . . . . . ☐

Attachment to Form 1023 -  
Buckhead Rotary Foundation Inc.  
EIN 58-2045173  
Response to Part II  
Question 4a

Mr. John H. Dykes  
President  
7275 Twin Brach Road  
Atlanta, GA 30328

Mr. J. Patrick Haly  
Vice President  
5624 Glenrich Drive  
Atlanta, Georgia 30338

Mr. J. Conley Stone  
Secretary  
240 Quiet Water Lane  
Dunwoody, Georgia 30350

Mr. Benjamin G. Bowen  
Treasurer  
3703 Haddon Hall Road, NW  
Atlanta, Georgia 30327

DIRECTORS

Samuel R. Alston  
4035 Mount Paran Parkway  
Atlanta, Georgia 30327

Mr. E. Patrick Epps  
695 Starlight Lane, NE  
Atlanta, Georgia 30342

Mr. Grant R. Essex  
2918 Galahad Drive  
Atlanta, Georgia 30345

Mr. James T. Ford  
1084 Coronation Drive, NE  
Dunwoody, Georgia 30338

Mr. John A. Joh, III  
5040 Redcliff Court  
Dunwoody, Georgia 30338

Mr. Jerry L. Juneau  
4523 Capers Crossing  
Norcross, Georgia 30092

Mr. Charles F. Kreischer  
745 Starlight Drive, NE  
Atlanta, Georgia 30342

Mr. Donald J. Waguespack  
2855 Wyngate Drive, NW  
Atlanta, Georgia 30305

Mr. Micheal W. Wimberley  
5945 Brookgreen Road  
Atlanta, Georgia 30328

Q

Form  
(Rev. May 1993)

Department of the Treasury  
Internal Revenue Service

**8718**

# User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.**  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number \_\_\_\_\_  
Amount paid \_\_\_\_\_  
User fee screener \_\_\_\_\_

1 Name of organization

Buckhead Rotary Foundation, Inc.

**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

2 Type of request.

a ☒ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years.

Fee

\$150

**Note:** If you checked box 2a, you must complete the Certification below.

## Certification. Complete if you checked box 2a above.

I certify that the annual gross receipts of Buckhead Rotary Foundation, Inc.  
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature J. Patrick Kelly

Title President

b ☐ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years.

Application postmarked before July 1, 1993

\$ 375

Application postmarked after June 30, 1993

\$ 465

c ☐ Private foundation that has completed a section 507 termination and seeks a determination letter that it is now a public charity.

\$ 200

d ☐ Group exemption letters

\$ 500

## Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed in item 2 above.

Check the box in item 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in:

Send fee and request for determination letter to:

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service  
EP/EO Division  
P. O. Box 1680, GPO  
Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service  
EP/EO Division  
P. O. Box 17010  
Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service  
EP/EO Division  
P. O. Box 3159  
Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service  
EP/EO Division  
Mail Code 4950 DAL  
1100 Commerce Street  
Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service  
EP/EO Division  
P.O. Box 941  
Atlanta, GA 30370

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Internal Revenue Service  
EO Application  
EP/EO Division  
McCaslin Industrial Park  
2 Cupania Circle  
Monterey Park, CA  
91754-7406

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service  
EP/EO Division  
230 S. Dearborn  
DPN 20-5  
Chicago, IL 60604



JAMES A. BREEDLOVE  
646 OLD IVY RD. PH. 262-6460  
ATLANTA, GA 30342

2715

2715

64-7143  
2610

FEB 17 1994

Pay to the order of Internal Revenue Service \$ 150.00  
One Hundred and fifty and 00/100 DOLLARS



GEORGIA TELCO  
CREDIT UNION  
ATLANTA, GEORGIA

Buckhead Rotary Found. James A. Breedlove

⑆ 261071438⑆ 7101300011869⑆ 2715

Form 8718 (Rev. 5-93)

## Buckhead Rotary Foundation

1. The Buckhead Rotary Foundation will be the financial entity to fund those projects of the Buckhead Rotary Club that are external in nature and include the 18 Community Service activities and seven international activities. (Several international programs and one community service project - the Otis Scholarship are funded through existing foundations.) Those community projects are categorized into Youth - including all youth education programs - and Community which includes all adult programs of literacy, aging and drug abuse. The international programs include the youth and adult exchange programs and international understanding initiatives.

The Buckhead Rotary Club, comprised of 150+ business and professional men and women, is in its 43rd year of existence and has supported many of these projects for that entire history. All manpower has and will continue to be provided by the volunteers of the club while funding has been directed through the general fund. The Foundation would provide a much more efficient method to finance those projects than through this general fund and allow non-Rotarians to support the community and international programs sponsored by our club.

The fiscal year for the Buckhead Rotary Club is 7-1 through 6-30 but can accommodate the activation of Foundation at any time during that period. This year the club will spend more than \$13,000 on external projects that qualify for foundation expenditures. The budget found elsewhere in this application reflects a budget for the foundation of \$4,100 this year which is a realistic estimate of what can be raised through contributions. The additional \$9,000 needed for the community and international projects would be funded through the general fund. The long-term objective is to fund not only the \$13,000 but to be able to double and triple our financial commitments to such projects as mentoring and Habitat for Humanity. There will be NO expenses for the foundation; therefore, all contributions will be used to fund these external projects as prioritized by the Foundation Board of Directors.

The external activities of the Rotary Club over its 42 year history has benefitted hundreds of thousands of citizens - both young and old - in Atlanta and internationally. For example, the teacher recognition program targets all teachers from all schools in our geographic boundaries of north Atlanta. Our Junior Achievement program and Project Business provides educational opportunities to the students of the schools with whom we partner. Examples of contributions made in the past from general Rotary Club funds that, in the future, will be funded by the Foundation are: The Tommy Nobis Center (for retarded citizens), Shepard Spinal Center, the prison converted to homes for battered women, Junior Achievement, the youth basketball league and others.

International participants are most often chosen through programs of



our International Rotary Foundation.

This governing body has the responsibility of setting the priorities of the club based on the in-put of our members, the organizations of our community and from the programs that have been established by Rotary International. External project funded by the Rotary Club will provide NO benefits to our club, other than the inherent public relations value, nor benefit or financial gains to its individual members.

The time and funds devoted to the Buckhead Rotary Foundation are 100% voluntarily donated and no administrative expenses will be charged to the Foundation.

2. Providing educational workshops will not be a primary focus of the Foundation. The only seminars would be in support of an external committee such as Drug Prevention or Literacy. In those cases the material would be that furnished by the partnering organization i.e., Drugs Don't Work in Georgia or Literacy Action. There will not be a schedule of charges and fees, because any programs we do will be at not cost to our members or to the recipients of literacy or mentoring assistance.

3. Projects to be funded in underdeveloped countries will be chosen from projects approved by Rotary International. The best example is Polio Plus, the largest international effort ever initiated to eradicate polio. The criteria for choosing polio eradication as a priority for funding came from the most knowledgeable organizations in the world, such as World Health Organization and UNICEF.

4. There is no schedule for expenses associated with the fundraising efforts because NO expenses will be charged to the Foundation. 100% of all contributions to the Foundation will be to fund the programs of the Foundation. Expenses such as printing and administrative supplies will be paid from the club's general fund.

5. The purpose of the Buckhead Rotary Foundation is not to grant scholarships, but perhaps we were not clear in our initial application. Several of our programs support students involved in higher education, but their scholarship money is contributed through other sources. For example:

- o Georgia Rotary Student - funded by Georgia International Student Fund. The Buckhead Rotary Foundation will provide funds to help this international student find a "home away from home" in Atlanta through the volunteer efforts of Buckhead Rotarians.

- o Rotary International Student - funded by Rotary International Foundation. The Buckhead Rotary Club has similar responsibilities + that of the Georgia Rotary Student program.

- o Youth Exchange - Buckhead Rotary Club organizes and facilitates exchange between students of our country and other countries where Rotary International is active, but the individual costs are borne by the students participating.

- o Rotary Youth Leadership - This is a summer leadership program, not a scholarship program.

o Ambassadorial Scholarship Program - Buckhead Rotary Club seeks out qualified candidates for this program that are high school students in our geographical territory. We promote and coordinate the program, but the funding of their scholarship to an institutional in another country is provided by the Rotary International Foundation.

The Buckhead Rotary Foundation may make contributions to existing scholarship funds that already have a 501C3 status.

6. As described in #5, we do not make the decisions on who will receive grants/scholarships, but our role is to promote those programs where Atlanta students go abroad, and to facilitate the education and living process of those foreign students studying in Atlanta.

7. Recipients for the Rotary International Student and the Ambassadorial Scholars are chosen by Rotary International. Recipients of the Georgia Rotary Student scholarships are chosen by the governing board of the Georgia International Student Fund.

8. The governing board of the Buckhead Rotary Foundation will not be making decisions for scholarship assistance. Although the Rotary Youth Leadership program is not a scholarship, we will maintain that relatives of the Foundation's governing board will not be eligible for participation.

9. The Buckhead Rotary Foundation will not be making decisions scholarship assistance.

10. There will be no financial benefits derived from the Buckhead Rotary Foundation for the members of the Buckhead Rotary Club or their spouses or children.

11. Although the Buckhead Rotary Foundation will not be granting scholarships, we will be promoting and facilitating participation in other scholarship programs. Because our geographical boundries of north Atlanta, we will coordinate our programs through the high schools in north Atlanta.

12. The Buckhead Rotary Foundation will neither be choosing students to receive grants nor selecting the schools for the winners of the programs described in #5.

13. Same answer as #12.