

Form **1023-EZ**

(June 2014)

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023.

OMB No. 1545-0056

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

☒ Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I Identification of Applicant

1a Full Name of Organization

Clermont Garden Club

b Address (number, street, and room/suite). If a P.O. box, see instructions.

PO Box 121323

c City

Clermont

d State

FL

e Zip Code + 4

34712-1322

2 Employer Identification Number

593457113

3 Month Tax Year Ends (MM)

06

4 Person to Contact if More Information is Needed

Karen Kennen

5 Contact Telephone Number

352-243-8793

6 Fax Number (optional)

7 User Fee Submitted

8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)

First Name:

Karen

Last Name:

Kennen

Title:

President

Street Address:

401 S. Lakeshore Dr

City:

Minneola

State:

FL

Zip Code + 4:

34755-0174

First Name:

Dorothy

Last Name:

Girmscheid

Title:

Vice-President

Street Address:

11242 Harder Rd

City:

Clermont

State:

FL

Zip Code + 4:

34711-9489

First Name:

Sandi

Last Name:

Eckstein

Title:

Secretary

Street Address:

1039 Hidden Bluff

City:

Clermont

State:

FL

Zip Code + 4:

34711-5987

First Name:

Dwaissa

Last Name:

Vanderberg

Title:

Treasurer

Street Address:

190 Crystal Lake

City:

Clermont

State:

FL

Zip Code + 4:

34711-2339

First Name:

Last Name:

Title:

Street Address:

City:

State:

Zip Code + 4:

9 a Organization's Website (if available):

clermentgardencub.com

b Organization's Email (optional):

Part II Organizational Structure

1 To file this form, you must be a corporation, an unincorporated association, or a trust. Check the box for the type of organization.

☒ Corporation

☐ Unincorporated association

☐ Trust

2 ☒ Check this box to attest that you have the organizing document necessary for the organizational structure indicated above.

(See the instructions for an explanation of **necessary organizing documents**.)

3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 08/06/1976

4 State of incorporation or other formation: Florida

5 Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).

☒ Check this box to attest that your organizing document contains this limitation.

6 Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

☒ Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

7 Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

☒ Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): C42
- 2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**
- | | | |
|---|------------------------------------|---|
| <input type="checkbox"/> Charitable | <input type="checkbox"/> Religious | <input checked="" type="checkbox"/> Educational |
| <input type="checkbox"/> Scientific | <input type="checkbox"/> Literary | <input type="checkbox"/> Testing for public safety |
| <input type="checkbox"/> To foster national or international amateur sports competition | | <input type="checkbox"/> Prevention of cruelty to children or animals |
- 3 To qualify for exemption as a section 501(c)(3) organization, you must:
- Refrain from supporting or opposing candidates in political campaigns in any way.
 - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
 - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
 - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
 - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
 - Not provide commercial-type insurance as a substantial part of your activities.
- ☒ **Check this box** to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.
- 4 Do you or will you attempt to influence legislation? ☐ Yes ☒ No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 5 Do you or will you pay compensation to any of your officers, directors, or trustees? ☐ Yes ☒ No
(Refer to the instructions for a definition of **compensation**.)
- 6 Do you or will you donate funds to or pay expenses for individual(s)? ☐ Yes ☒ No
- 7 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? ☐ Yes ☒ No
- 8 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? ☐ Yes ☒ No
- 9 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? ☐ Yes ☒ No
- 10 Do you or will you operate bingo or other gaming activities? ☐ Yes ☒ No
- 11 Do you or will you provide disaster relief? ☐ Yes ☒ No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 If you qualify for public charity status, check the appropriate box (1a – 1c below) and skip to **Part V** below.
- a ☐ **Check this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
- b ☒ **Check this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts from permitted sources from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
- c ☐ **Check this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**
- 2 If you are not described in items 1a – 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
- ☐ **Check this box** to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

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

DEPARTMENT OF THE TREASURY

Date: DEC 04 2014

CLERMONT GARDEN CLUB
PO BOX 121322
CLERMONT, FL 34712-1322

Employer Identification Number:
59-3457113
DLN:
26053732003154
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
May 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 26, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436