(Rev. July 1993

Department of the Treasury Internal Revenue Service

# 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 Full name of organization (as shown in organizing document) Employer identification number (If none, see instructions.) VININGS ROTARY CHARITY FUND, INC. 58-2111289 c/o Name (if applicable) 3 Name and telephone number of person to be contacted if additional information JOHN P. COLLINS is needed JOHN P. COLLINS Address (number, street, and room or suite no.) (770)433-17112625 CUMBERLAND PARKWAY, # 400 4 Month the annual accounting period ends 1d City or town, state, and ZIP code ATLANTA, GEORGIA 30339 Activity codes (See instructions.) Date incorporated or formed 7 Check here if applying under section: 379,561,602 501(k) DECEMBER 28, 1993 501(e) b 501(f) Did the organization previously apply for recognition of exemption under this Code section or under any If "Yes," attach an explanation. Is the organization required to file Form 990 (or Form 990-EZ)? Yes No If "No," attach an explanation (see instructions). Has the organization filed Federal income tax returns or exempt organization information returns?..... No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. FORM 990EZ, JUNE 30, 1994, ATLANTA, GEORGIA Check the box for your 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.) 🗶 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. Trust-Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates. 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 oliganization is a corporation or an unincorporated association that has not yet adopted bylaws, check here I declare the penalties of p that I am authorized to sign this application on behalf of the above organization and to the best of my knowledge it is true, correct, and complete. accompanying and atta Please Sign (Title or authority of signer) (Signature) Here

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

Form 1023 (Rev. 7-93)

X

#### 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 your 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.
  - 1. Sponsoring and partially financing a grade of school children in Argyle Elementary School in Smyrna, Georgia for the Project Outreach Program. This program will begin in September, 1996 in Smyra, Georgia.

2. Purchasing and obtaining needed items of furniture and equipment for the Smyrna Senior Citizens Center located in Smyrna, Georgia. This program is

conducted on an annual basis.

3. Providing a \$ 1,000 college scholarship to a graduating high school This program is conducted on an annual basis.

4. In connection with other civic organizations, providing medical, educational and sanitary equipment to the inhabitants of the remote Andeau

village of Santa Rosa. This is a one-time activity which will occur within the next few months.

- 5. Providing funds for the Georgia Rotary Olympic Committee which will provide hospitality and a home stay for visitors to Atlanta during the 1996 Summer Olynpics. This is a one-time event which was funded by the Organization in 1995 for the activities to be conducted during the summer of 1996.
- 6. Providing funds to aid victims of hurrican Marilyn's disaster in Saint This is a one-time activity that occured at the end of 1995.
- 7. Providing funds to the Ruth Carter Vanneman Foundation, Inc., d/b/a Vinings Historic Society, Inc. for the preservation of historic Vinings, Georgia. This event occurs annually.
- 8. Providing funds to the YWCA of Cobb County, Goergia to assist in the renovation and expansion of their facilities. This was a one-time event that occured in 1995.
- 9. Providing funds to the Mountain Top Boys Home, a facility providing for the care, lodging and assistance to troubled and needing boys. an annual event.

10. In conjunction with other organizations, providing funds to assist in the preservation of forest and wildlife in Ecuador. This was a one-time rain largest event occuring in 1995.

11. Providing funds for the care and maintenance of the landscaping at the Vinings Public Library. This is an annual event.

In summary, most of the activities carried on by this Organization involves only financial support by the Fund. Where persons are needed to perform certain services related to an activity, only Members of the Organization are involved on a voluntary basis.

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

Schedula 1

- Approximately 2/3 of the revenue received by the Fund is generated by an annual goft tournament held a a local golf range. Members, their friends families, and their businesses are invited to participate.
- 2. Member of the Organization provide approximately 1/3 of the revenue received by the Fund through fees and assessments.

3. A Fall festival held in the Vinings, Georgia community provides minimal funds. 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.

Please see Line 2, Part II above. All of the fundraising activities of Fund have been put into effect at this time. There are no select mailings, fundraising committees, or professional fundraises involved. Only Members of the Organization volunteer to participate in organizing and running the activities and there is no active written solicitations for support.

Part II Activities and Operational Information (Continued)	
4 Give the following information about the organization's governing body:	
a Names, addresses, and titles of officers, directors, trustees, etc. HARRY PORTER, 3674 CLOUDLAND DR. ATLANTA, GA. 30327; PRESIDENT ERNESTO SUAREZ, 620 LINKSIDE HOLLOW, ALPHARETTA, GA. 30202; V.P. JIM POLK, 4464 WOODLAND BROOK, ATLANTA, GA. 30339; SECRETARY BRUCE DICK, 4470 SENTINEL POST RD., ATLANTA, GA. 30327; TREASURER DAVID STANDARD, 177 BEVERLY RD. ATLANTA, GA. 30309; DIRECTOR LISA DOBBS, 4338 OACES FERRY RD. ATLANTA, GA.; DIRECTOR PAM WALKER, 3457 SHAWNEE TR., SMYRNA, GA.; DIRECTOR JERRY WEIL, 544 STONEYWOOD TRACE, ATLANTA, GA.; DIRECTOR	b Annual compensation (
c Do any of the above persons serve as members of the governing body by reason of being public officials of appointed by public officials?	r being Yes X No
d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d.) If "Yes," explain.  N/A	
5 Does the organization control or is it controlled by any other organization?  Is the organization the outgrowth of (or successor to) another organization, or does it have a special relation with another organization by reason of interlocking directorates or other factors?  If either of these questions is answered "Yes," explain.  THIS ORGANIZATION HAS THE SAME MEMBERS AND DIRECTORS AS DOES THE ROTARY CLUB OF VININGS, GEORGIA. THE FEDERAL I.D. # OF THAT ORGANIZATION IS 58-1915399	nship X Yes No
Does or will the organization directly or indirectly engage in any of the following transactions with any politi organization or other exempt organization (other than a 501(c)(3) organization): (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 facilitie equipment, mailing lists or other assets, or paid employees?	es,
Is the organization financially accountable to any other organization?	

	rt 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."					
-	N/A					
9	Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years?	X No				
10a	Will any of the organization's facilities or operations be managed by another organization or individual under a					
I	contractual agreement?	X 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.  N/A	X No				
11	Is the organization a membership organization? X Yes	No				
	If "Yes," complete the following:	140				
	Describe the organization's membership requirements, and attach a schedule of membership fees and dues.  THE ONLY REQUIREMENT FOR MEMBERSHIP IS THAT A MEMBER FIRST BE A MEMBER OF THE ROTARY CLUB OF VININGS, GEORGIA. FEES AND DUES ARE SET BY THE BOARD OF DIRECTORS.					
b	Describe the organization's present and proposed effortsto attract members, and attach a copy of any					
	descriptive literature or promotional material used for this purpose.  THERE IS NO PRESENT OR PROPOSED EFFORDS TO ATTRACT MEMBERS (SEE 11a)					
С	What benefits do (or will) the members receive in exchange for their payment of dues?					
12a	If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?	□ No				
L	Description of the control of the base of the control of the contr					
n	Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?	X No				
	If "Yes," explain how the recipients or beneficiaries are or will be selected.  N/A	ILL NO				
13	Does or will the organization attempt to influence legislation?	X No				
	If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity. $N/A$					
14	Does or will the organization intervene in any way in political campaigns, including the publication or distribution					
	of statements?	X No				

P	art III Technical Requirements
1	Are you filing Form 1023 within 15 months from the end of the month in which your organization was Yes Created or formed? If you answer "Yes," do not answer questions on lines 2 through 7.
2	If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.  Exceptions - You are not required to file an exemption application within 15 months if the organization:  (a) Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);
	(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 the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed?
	If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42, I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.  If "No," answer question 4.
4	If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed?  If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.
	If "Yes," answer question 5.
5	If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement?
	If "No," answer question 6.
6	If you answer "No" to question 5, your organization's 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 the 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 the organization was created or formed?
7	If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

If you checked one of the boxes a through fin question 10, go to question 15.

If you checked box g in question 10, go to questions 12 and 13.

If you checked box h, i, or j, go to question 11.

and 170(b)(1)(A)(vi)

Section 509(a)(2) Sections 509(a)(1)

and 170(b)(1)(A)(vi)

Section 509(a)(2)

governmental unit, or from the general public.

X As normally receiving not more than one-third of its support from

gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).

The organization is a publicly supported organization but is not sure

whether it meets the public support test of block h or block i. The organization would like the IRS to decide the proper classification.

Pa	art III Technical Requirements (Continued)				
11	Yes - Indicate whether you are requesting:  X A definitive ruling (Answer questions on lines 12 through 15.)  An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed No - You must request an advance ruling by completing and signing two Forms 872-C and attachin application.	g then	n to 1	he	
12	If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list the name of the contributor; the date and the amount of the grant; and a brief description of the nature of t $\mathbf{N/A}$			r showing	
13	If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:		111		
	a Enter 2% of line 8, column (e) of Part IV-A		//A		
	<b>b</b> Attach a list showing the name and amount contributed by each person (other than a governmental unit or organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 1			ported"	
	If you are requesting a definitive ruling under section 509(a)(2), check here X 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." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d.)  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 ag	is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.			
15	Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. <b>Do not submit blank schedules.</b> )	Yes	No	If "Yes," complete Schedule:	
	Is the organization a church?		X	Α	
	Is the organization, or any part of it, a school?		X	В	
	Is the organization, or any part of it, a hospital or medical research organization?		X	С	
	Is the organization a section 509(a)(3) supporting organization?		X		
	Is the organization a private 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	Н	
	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	1	

### 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.

<u>ye</u>	ars t	ollowing the current year.	A Statement o	4 Davienus and F.			
	T		Current tax	tement of Revenue and Expenses			T
			vear	3 prior tax yea	ars or proposed bu	dget for 2 years	
	4	Cifta grants and contributions		(b) 10 0E	(-) 10 04	(1) 10	( ) =====
		Gifts, grants, and contributions received (not including unusual	(a) From 7/1/95 to 12/95	(D) 19 32	(c) 19 94	(a) 19	(e) TOTAL
		grants - see instructions)		E 100		-	60
		Membership fees received	1,945	5,189			7,114
	3	Gross investment income (see					
		instructions for definition)		33		-	33
	4	Net income from organization's					
		unrelated business activities not					
		included on line 3					
	5	Tax revenues levied for and					
		either paid to or spent on behalf					
		of the organization					
	6	Value of services or facilities					
		furnished by a governmental					
	ĺ	unit to the organization without					22
Revenue		charge (not including the value					
e.		of services or facilities generally					
è		furnished the public without charge)					
baka	7	Other income (not including					
	,	gain or loss from sale of capital					
		assets) (attach schedule)	37				37
	0	Total (add lines 1 through 7)	2,022	5,222			7,244
	8	Gross receipts from admissions,	4,044	3,444			1,244
	9	sales of merchandise or					
		services, or furnishing of					
		facilities in any activity that is					
		not an unrelated business					
		within the meaning of section	001	F 0FF			C 770
		513	821	5,957			6,778
		Total (add lines 8 and 9)	2,843	11,179	0		14,022
	11	Gain or loss from sale of capital					
		assets (attach schedule)					
	12	Unusual grants					
	13	Total revenue (add lines 10		673.000 10.000 10.000			200
		through 12) · · · · · · · · ·	2,843	11,179	0		14,022
	14	Fundraising expenses	277				
	15	Contributions, gifts, grants, and similar					
		amounts paid (attach schedule)	2,290	4,547			
	16	Disbursements to or for benefit					
		of members (attach schedule)					
	17	Compensation of officers,					F1.46 (1.56)
		directors, and trustees (attach		×			4.4
S		schedule)					100
Expenses	18	Other salaries and wages					44.
De	19	Interest					
EX	20	Occupancy (rent, utilities, etc.)					The second second second
	21	Depreciation and depletion			EP		
İ	22	Other (attach schedule)			· · · · · · · · · · · · · · · · · · ·		190
	23	Total expenses (add lines 14			1-40-30		1.00
	~ 4	through 22)	2,567	4,547	0		
	24	Excess of revenue over	2,507	2/52/			21 S. C.
	44	expenses (line 13 minus line					2.54
1		23)	276	6,632	0		to great and
		401	270	0,034	V		

### Part IV Financial Data (Continued)

	B. Balance Sheet (at the end of the period shown)	Current tax year Date 12/31/95
	Assets	24.01/01/05
1	Cash1	6,908
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	
9	Land	
10	Other assets (attach schedule)	
11	Total assets (add lines 1 through 10)	6,908
	Liabilities	
12	Accounts payable	
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	Total liabilities (add lines 12 through 15)	
	Fund Balances or Net Assets	
17	Total fund balances or net assets	6,908
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	6,908
	ere has been any substantial change in any aspect of the organization's financial activities since the end of the p wn above, check the box and attach a detailed explanation	-

#### Schedule H. Organizations Providing Scholarship Benefits, Student Aid, Etc., to Individuals

1a	Describe the nature and the amount of the scholarship benefit, student aid, etc., including the terms and conditions governing its
	use, whether a gift or a loan, and how the availability of the scholarship is publicized. If the organization has established or will
	establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the
	recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be
	considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar
	purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 53.4945-4(c) and (d).)  The organization presently makes a gift of an academic scholarship for
	\$ 1,000 to a deserving high school senior to provide a part of the
	financial needs necessary for that student to attend undergraduate
	college studies for one year. The recipient of the scholarship is
	selected by the staff members of the high school attended by the
	recipient. There is no required application for this award; potential students are not aware that they are being considered.
b	If you want this application considered as a request for approval of grant procedures in the event we determine that the organization is a private foundation, check here

4945(q)(1)	4945(g)(2)	4945(a)(3)

What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

There are no limitations or restrictions on the class of individuals who are eligible recipients. Specifically there are not, or will not be, any restriction or limitation in the selection procedures based on race or the employment status of the prospective recipient or any relative of the prospective recipient. There are approximately 200 eligible individuals.

e If you checked the box in 1b above, indicate the sections for which you wish the organizaton to be considered.

recipient, however, the possibility of such a selection is so very slight.

Describe any procedures the organization has for supervising grants (such as obtaining reports or transcripts) that it awards, and any procedures it has for taking action if the terms of the grant are violated.

The organization makes the funds payable to the educational institution and the institution agrees to use the funds to defrey the recipient's expenses relating to his higher education at that institution. Should the grant be violated, the organization would take the appropriate steps to recover the gifted funds.

**JSA** 

## VININGS ROTARY CHARITY FUND, INC. ATTACHMENT TO FORM 1023

FEDERAL I.D. # 58-2111289

Schedule 1 - Part II, Line 2

Schedule 2 - Part IV, Line 7

Refund of bank charges - \$ 37.

Schedule 3 - Part IV, Line 15

Recipient

Cobb YWCA

East Saint Thomas

Rotary Club

Mountain Top Boys Home

Georgia Rotary Olympic

Committee

Vinings Historical Society

Smyrna Senior Citizens Center

Vinings Public Library

Lovett School

Student

Purpose

Renovation of facilities

Hurricane disaster relief

Olympics

Hospitality and home stay for

Preservation of historic Vinings

Total for period ended 12/31/95

Provide furniture and equipment

in Ecuador

Total for year ended 6/30/95

Landscaping for facility

College scholarship

Preservation of forest and wildlife

visitors at 1996 summer

Care of troubled boys

There is no anticipated changes in the principal sources of support of the Organization

Amount

\$ 250

100

1,000

550

390

\$2,290

\$2,927

500

120

1,000

\$4,547