

CLIENT 7807-6

**ESCOTT & COMPANY LLC  
628 SOUTH WATER STREET  
KENT, OH 44240  
330-673-4819**

November 10, 2020

ROTARY CLUB OF KENT  
PO BOX 6  
KENT, OH 44240

Dear Matt:

Your 2019 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Al', is positioned above the printed name.

Al Stefanov

Form **990-EZ**Department of the Treasury  
Internal Revenue Service

# Short Form

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

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

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-0047

**2019**Open to Public  
Inspection

**A** For the 2019 calendar year, or tax year beginning 7/01, 2019, and ending 6/30, 2020

**B** Check if applicable: **C**

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**D** Employer identification number  
34-6557807

**E** Telephone number  
330-322-3288

**F** Group Exemption Number ▶

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

**I** Website: ▶ WWW.KENTROTARY.ORG

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( 4 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 51,034.

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	34,555.
	3	Membership dues and assessments	3	16,479.
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	6a	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	c Less: direct expenses from gaming and fundraising events	6c		
6d	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	7a Gross sales of inventory, less returns and allowances	7a		
7b	b Less: cost of goods sold	7b		
7c	c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8	8 Other revenue (describe in Schedule O)	8		
9	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶	9	51,034.	
Expenses	10	10 Grants and similar amounts paid (list in Schedule O)	10	500.
	11	11 Benefits paid to or for members	11	15,650.
	12	12 Salaries, other compensation, and employee benefits	12	
	13	13 Professional fees and other payments to independent contractors	13	
	14	14 Occupancy, rent, utilities, and maintenance	14	
	15	15 Printing, publications, postage, and shipping	15	1,242.
	16	16 Other expenses (describe in Schedule O) SEE SCHEDULE O	16	30,767.
	17	17 Total expenses. Add lines 10 through 16. ▶	17	48,159.
Net Assets	18	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	2,875.
	19	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	3,302.
	20	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	21 Net assets or fund balances at end of year. Combine lines 18 through 20. ▶	21	6,177.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2019)

**Balance Sheets** (see the instructions for Part II)  
Check if the organization used Schedule O to respond to any question in this Part II.

Check if the organization used Schedule O to respond to any question in this Part III ..... ☒ X

## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Check if the organization used Schedule O to respond to any question in this Part IV

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. ....	<b>33</b>	X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. ....	<b>34</b>	X
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....	<b>35 a</b>	X
<b>b</b> If 'Yes' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. ....	<b>35 b</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III. ....	<b>35 c</b>	X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N. ....	<b>36</b>	X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37 a</b> 0.	<b>37 a</b>	
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....	<b>37 b</b>	X
<b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .....	<b>38 a</b>	X
<b>b</b> If 'Yes,' complete Schedule L, Part II, and enter the total amount involved. ....	<b>38 b</b> 0.	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9. ....	<b>39 a</b> 0.	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities. ....	<b>39 b</b> 0.	
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I. ....	<b>40 b</b>	X
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ....	0.	
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. ....	0.	
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. ....	<b>40 e</b>	X
<b>41</b> List the states with which a copy of this return is filed ▶ <u>NONE</u>		

<b>42 a</b> The organization's books are in care of ▶ <u>MATTHEW CARTER</u> Telephone no. ▶ <u>330-322-3288</u> Located at ▶ <u>7523 DIAGONAL ROAD KENT OH</u> ZIP + 4 ▶ <u>44240</u>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	<b>42 b</b>	X
If 'Yes,' enter the name of the foreign country ▶ _____		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? .....	<b>42 c</b>	X
If 'Yes,' enter the name of the foreign country ▶ _____		

<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here. ....	<input type="checkbox"/> N/A	
and enter the amount of tax-exempt interest received or accrued during the tax year. ....	<b>43</b>	
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. ....	<b>44 a</b>	X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. ....	<b>44 b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....	<b>44 c</b>	X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? .....	<b>44 d</b>	
If 'No,' provide an explanation in Schedule O. ....		
<b>45 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>45 a</b>	X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions. ....	<b>45 b</b>	X

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....

46

Yes	No
	X

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI..... ☐

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....

47

Yes	No

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....

48

Yes	No

**49a** Did the organization make any transfers to an exempt non-charitable related organization?.....

49a

Yes	No

**b** If 'Yes,' was the related organization a section 527 organization?.....

49b

Yes	No

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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**f** Total number of other employees paid over \$100,000..... ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
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**d** Total number of other independent contractors each receiving over \$100,000..... ▶

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A.....

▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer		Date	
	RANDY SMITH		PRESIDENT	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	AL STEFANOV	AL STEFANOV		P00358511
	Firm's name ▶	ESCOTT & COMPANY LLC		
	Firm's address ▶	628 SOUTH WATER STREET KENT, OH 44240		
		Firm's EIN ▶	30-0220579	
		Phone no.	330-673-4819	

May the IRS discuss this return with the preparer shown above? See instructions..... ▶ ☒ Yes ☐ No

BAA

Form 990-EZ (2019)

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

ROTARY CLUB OF KENT

Employer identification number

34-6557807

**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

CLUB SERVICE EXPENSES.....	\$	4,003.
COMMUNITY SERVICE EXPENSES.....		2,800.
OFFICE EXPENSES.....		106.
OTHER PROGRAM EXPENSES.....		50.
SUPPLIES.....		81.
WEEKLY LUNCHEON PROGRAM EXP.....		23,727.
<b>TOTAL</b>	<b>\$</b>	<b>30,767.</b>

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

PHILANTHROPY

**FORM 990-EZ, PART III, LINE 31**  
**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

DESCRIPTION	GRANTS	PROGRAM SERVICE EXPENSES
INTERNATIONAL SERVICE GRANTS		
INCLUDES FOREIGN GRANTS: NO		
<b>TOTAL</b>	<b>\$ 0.</b>	<b>\$ 0.</b>



Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning 7/01, 2019, and ending 6/30, 20 2020

► Do not send to the IRS. Keep for your records.  
 ► Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.

**2019**Department of the Treasury  
Internal Revenue Service

Name of exempt organization

ROTARY CLUB OF KENT

Employer identification number

34-6557807

Name and title of officer

RANDY SMITHPRESIDENT**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

<b>1 a</b> Form 990 check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b>	
<b>2 a</b> Form 990-EZ check here . . . . .	<input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b>	<u>51,034.</u>
<b>3 a</b> Form 1120-POL check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b>	
<b>4 a</b> Form 990-PF check here . . . . .	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b>	
<b>5 a</b> Form 8868 check here . . . . .	<input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) . . . . .	<b>5 b</b>	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize ESCOTT & COMPANY LLC to enter my PIN 78077 as my signature  
 ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

**TAXPAYER'S COPY**

Officer's signature ►

Date ►

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN . . . . .

34155861965

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ►

AL STEFANOV

Date ►

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2019)