

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

DEPARTMENT OF THE TREASURY

DEC 15 2014

Date:

KUYAHOORA VALLEY NEWPORT ROTARY
CLUB
PO BOX 558
NEWPORT, NY 13416

Employer Identification Number:
16-6051962

DLN:
17053360410003

Contact Person: DANIEL RENNER ID# 31697

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30

Form 990 Required:
Yes

Effective Date of Exemption: December 19, 2013

Contribution Deductibility:
No

Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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

Sincerely,



Director, Exempt Organizations

KUYAHOORA VALLEY NEWPORT ROTARY

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is the postmark date of your application.

Our records show that you were previously tax-exempt as a subordinate under group exemption number 0573. Because you applied for and have been granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax-exemption.

If, in the future, you choose to become a subordinate under a group ruling, you will lose your individual recognition of tax-exempt status. Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax-exemption after rejoining a group exemption, you will be required to reapply and pay the appropriate user fee.