

ROTARY CLUBS - HST SUMMARY		NPOs -incorporated or otherwise (but are not registered charities)	NPOs -incorporated or otherwise Registered Charities
		Gross revenues from Taxable supplies over \$50,000. in and ONE calender quarter and in 4 consecutive preceeding quarters	Gross revenues from Taxable supplies over \$50,000. in and ONE calendar quarter & in 4 consecutive preceeding quarters
			OR Annual gross revenue > \$250,000.
	Activity	Status	Status
Club			
Memberships		exempt unless elect to tax	exempt unless elect to tax
Meal charges for meetings		taxable	taxable
Fund Raising			
Admissions -museums/theatres/parks		exempt only if \$1 or less	exempt only if \$1 or less
Admissions - performance/athletic event where 90% of participants are not paid		exempt	exempt
Fund Raising Social/Dinner Events		taxable	exempt if part of price qualifies as a donation
Sales			
	non-alcohol sales	taxable unless each item is sold for \$5 or less and salespeople are volunteers	exempt
	sales of alcoholic beverages	taxable	taxable
Auctions		taxable unless each item is sold for \$5 or less and salespeople are volunteers	exempt if selling donated or used goods or services
Bingos/Games of Chance		exempt provided volunteers operate the event and take the bets and the NPO has the license in its name	exempt provided volunteers operate the event and take the bets and the NPO has the license in its name
Sponsorships for Fund Raising		exempt	exempt
A non-profit organization is a small supplier if its total revenues from taxable supplies are \$50,000 or less in a single calendar quarter and in the previous four consecutive calendar quarters This information has been prepared as a courtesy to the Rotary Clubs in District 7010. You should consult your own accountant to ascertain the particular situation for your own club			