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

Date: SEP 1 2 2014

KIWANIS CLUB OF FLAGLER COUNTY INC PO BOX 351328

PALM COAST, FL 32135-1328

Employer Identification Number: 26-3458174 26053637003354 Contact Person: ID# 31954 CUSTOMER SERVICE Contact Telephone Number: (877) 829-5500 Accounting Period Ending: September 30 Public Charity Status: 509(a)(2) Form 990/990-EZ/990-N Required: Effective Date of Exemption:

August 22, 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.

Our records show that you were previously tax exempt as a subordinate in a group exemption. Because you applied for and were granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax exemption and you'll be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

Your exemption under IRC Section 501(c)(3) is effective as of the date listed at the top of this letter. You were exempt under Section 501(c)(04) prior to this date.

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.

Letter 5436

## KIWANIS CLUB OF FLAGLER COUNTY INC

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.

Sincerely,

Director, Exempt Organizations

Tamera Ripperda