

**Secretary of State**  
**Business Services and Regulation**  
**Suite 315, West Tower**  
**2 Martin Luther King Jr. Dr.**  
**Atlanta, Georgia 30334-1530**

DOCKET NUMBER : 932080148  
CONTROL NUMBER : 9224066  
DATE INC/AUTH/FILED: 11/20/1992  
JURISDICTION : DEKALB  
PRINT DATE : 07/27/1993  
FORM NUMBER : 215

SPEER MABRY  
2200 CENTURY PARKWAY NE  
ATLANTA GA 30345

**CERTIFIED COPY**

I, **MAX CLELAND**, Secretary of State of the State of Georgia, do hereby certify under the seal of my office that the attached documents are true and correct copies of documents filed under the name of

**BUCKHEAD ROTARY FOUNDATION, INC.**  
**A DOMESTIC NONPROFIT CORPORATION**

said entity was formed in the jurisdiction set forth above and has filed in the office of the Secretary of State on the date set forth above its certificate of limited partnership, articles of incorporation, articles of association or application for certificate of authority to transact business in Georgia.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence of the existence or nonexistence of the facts stated herein.



*Max Cleland*

MAX CLELAND  
SECRETARY OF STATE

*Verley J. Spivey*

VERLEY J. SPIVEY  
DEPUTY SECRETARY OF STATE

SECURITIES  
656-2894

CEMETERIES  
656-3079

CORPORATIONS  
656-2817

CORPORATIONS HOT LINE  
404-656-2222  
Outside Metro-Atlanta

Secretary of State  
Business Services and Regulation  
Suite 315, West Tower  
2 Martin Luther King Jr. Dr.  
Atlanta, Georgia 30334-1530

CONTROL NUMBER: 9224066  
EFFECTIVE DATE: 11/20/1992  
COUNTY : DEKALB  
REFERENCE : 0044  
PRINT DATE : 12/14/1992  
FORM NUMBER : 311

EDWIN L. HAMILTON  
2200 CENTURY PARKWAY, N.E.  
10TH FLOOR  
ATLANTA GA 30345

CERTIFICATE OF INCORPORATION

I, MAX CLELAND, Secretary of State and the Corporation Commissioner of the State of Georgia, do hereby certify under the seal of my office that

BUCKHEAD ROTARY FOUNDATION, INC.

has been duly incorporated under the laws of the State of Georgia on the effective date stated above by the filing of articles of incorporation in the office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta and the State of Georgia on the date set forth above.



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CEMETERIES  
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656-2817

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404-656-2222  
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MAX CLELAND  
SECRETARY OF STATE

*Verley J. Spivey*  
VERLEY J. SPIVEY  
DEPUTY SECRETARY OF STATE



MAX CLELAND  
Secretary of State  
State of Georgia

BUSINESS SERVICES AND REGULATION  
Suite 315, West Tower  
2 Martin Luther King Jr. Drive  
Atlanta, Georgia 30334-1530  
(404) 656-2817

J. F. GULLICH  
Director

TRANSMITTAL INFORMATION FOR GEORGIA  
PROFIT OR NONPROFIT CORPORATIONS

DO NOT WRITE IN SHADED AREA - SOS USE ONLY

423 1991 86

DOCKET # 922890952 PENDING CONTROL # P 024873 CONTROL # 922890952

Docket Code 571 Corporation Type LLC

Date Filed 11/21/97 Amount Received \$ 600 Check/Receipt # 19-17

Jurisdiction (County) Code 1414

Examiner 44 Date Completed \_\_\_\_\_

NOTICE TO APPLICANT: PRINT PLAINLY OR TYPE REMAINDER OF THIS FORM.  
INSTRUCTIONS ARE ON THE BACK OF THIS FORM.

1. 922890952  
Corporate Name Reservation Number

Buckhead Rotary Foundation, Inc.  
Corporate Name (exactly as appears on name reservation)

2. Edward L. Hamilton (Firm) 718-2874  
Applicant/Attorney Telephone Number

2200 Century Parkway, N.E., Tenth Floor  
Address

Atlanta Georgia 30345  
City State Zip Code

3. NOTICE: THIS FORM DOES NOT REPLACE THE ARTICLES OF INCORPORATION. MAIL OR DELIVER DOCUMENTS AND THE SECRETARY OF STATE FILING FEE TO THE ABOVE ADDRESS. DOCUMENTS SHOULD BE SUBMITTED IN THE FOLLOWING ORDER. (A COVER LETTER IS NOT REQUIRED.)

1. FORM 227 - TRANSMITTAL FORM (ATTACH SECRETARY OF STATE FILING FEE OF \$60.00 TO THIS FORM)
2. ORIGINAL ARTICLES OF INCORPORATION
3. ONE COPY OF ARTICLES OF INCORPORATION

I understand that the information on this form will be entered in the Secretary of State business registration database. I certify that a Notice of Intent to Incorporate and a publishing fee of \$40.00 has been mailed or delivered to the authorized newspaper as required by law.

Edward L. Hamilton  
Authorized Signature

Nov 19, 1997  
Date

BUCKHEAD ROTARY FOUNDATION, INC.

ARTICLES OF INCORPORATION

ARTICLE I

The name of the Corporation is: Buckhead Rotary Foundation, Inc.

ARTICLE II

The Corporation is organized pursuant to the Georgia Nonprofit Corporation Code.

ARTICLE III

The Corporation shall have members. The number, qualifications for and other matters relating to its members shall be as set forth in the Bylaws of the Corporation.

ARTICLE IV

The initial registered office of the Corporation shall be at: 2200 Century Parkway, N.E., Tenth Floor, Atlanta, DeKalb County, Georgia 30345. The initial registered agent at such address shall be E. Speer Mabry, III.

ARTICLE V

The mailing address of the Corporation shall be 2200 Century Parkway, N.E., Tenth Floor, Atlanta, Georgia 30345.

ARTICLE VI

The name and address of the incorporator is: E. Speer Mabry, III., 2200 Century Parkway, N.E., Tenth Floor, Atlanta, Georgia 30345.

## ARTICLE VII

The purposes for which the Corporation is formed are the following:

(A) To solicit funds from foundations, businesses, local governments and individuals to finance charitable or educational projects designed to help the less fortunate members of our community in meaningful and productive ways

(B) To create and maintain an enthusiastic interest in the charitable or educational programs to include national and international exchange programs to foster, build, generate or to assist in the improvement of the quality of life, the exchange of ideas, and development of mutual understandings regarding diverse socio-economic structures and other ways of life; to organize, sponsor, and administer projects to support these programs, to purchase, receive, develop, and maintain equipment and supplies; to expand student, parental and community support for all performances; and to do any and all things incidental, necessary, and convenient to the accomplishment of the foregoing;

(C) To build and maintain an organization of volunteers and other interested individuals which will help promote the activities of the Corporation;

(D) The Corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), including, for such purposes, the making of distributions to organizations under Section 501(c)(3) of the Code (or the corresponding provision of any future United States Internal



Revenue Law);

(E) This Corporation is not organized and shall not operate for pecuniary gain or profit. No part of the property or net earnings of the Corporation shall inure to the benefit of or be distributable to its directors, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article IV hereof. The Corporation shall not carry on propaganda, or otherwise attempt to influence legislation to such extent as would result in loss of its exemption from federal income tax under Section 501(c)(3) of the code, and the Corporation shall not participate in, or intervene in (including publication or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code (or corresponding provision of any future United States Internal Revenue Law) or (2) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code (or corresponding provision of any future United States Internal Revenue Law).

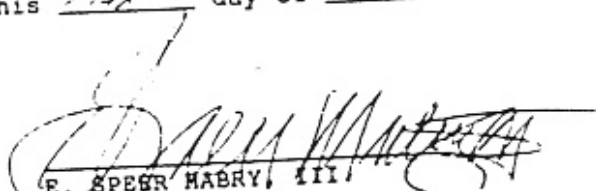
#### ARTICLE VIII

The affairs if the Corporation shall be managed by a Board of Directors. The number of Directors of the Corporations and method of election shall be set out in the bylaws.

ARTICLE IX

Upon dissolution of the Corporation's affairs, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, distribute, transfer, convey, deliver and pay over all of the assets of the Corporation then remaining in the hands of the Corporation to any other organization qualifying under Section 501(c)(3) of the Code as an exempt organization.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 19th day of November, 1992.

  
E. SPEER MABRY, III  
Incorporator

## 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**

<b>1a</b> Full name of organization (as shown in organizing document) Buckhead Rotary Foundation, Inc.		<b>2</b> Employer identification number (if none, see instructions.) 58 : 2045173
<b>1b</b> c/o Name (if applicable) Buckhead Rotary Club		<b>3</b> Name and telephone number of person to be contacted if additional information is needed Jim Breedlove ( 404 ) 249-2462
<b>1c</b> Address (number, street, and room or suite no.) P. O. Box 12151		
<b>1d</b> City or town, state, and ZIP code Atlanta, Georgia 30355		<b>4</b> Month the annual accounting period ends June
<b>5</b> Date incorporated or formed 11/20/92	<b>6</b> Activity codes (See instructions.) 349   044   560	<b>7</b> Check here if applying under section: a <input type="checkbox"/> 501(e)    b <input type="checkbox"/> 501(f)    c <input type="checkbox"/> 501(k)
<b>8</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
<b>9</b> Is the organization required to file Form 990 (or Form 990-EZ)? . . . . . <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach an explanation (see instructions).		
<b>10</b> Has the organization filed Federal income tax returns or exempt organization information returns? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

**11** Check the box for the 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.**

- a  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.
- b  Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  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 organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

**Please Sign Here**

*J. Patrick Halg*  
 (Signature)

*President*  
 (Title or authority of signer)

*Feb 17, 1994*  
 (Date)



**Part II** Activities and Operational Information (Continued)

4 Provide the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

Attached

b Annual Compensation

No paid officers or employees

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

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 the specific instructions for line 4d.)  Yes  No  
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

See Part II, #1

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (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 facilities, equipment, mailing lists or other assets, or paid employees?  Yes  No  
If "Yes," explain fully and identify the other organizations involved.

The Buckhead Rotary Foundation, Inc. was founded to be a separate 501(c)(3) organization to further the charitable and educational goals of the Rotary Club of Buckhead, which is an affiliate of Rotary International (Exemption # 0573). However, the Buckhead Rotary Foundation, Inc. is a totally separate organization independent of Rotary International.

The duly elected officers and directors of the Rotary Club of Buckhead also serve as the officers and directors of the Buckhead Rotary Foundation and to that extent, the Foundation is controlled by the Buckhead Rotary Club.

7 Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**Part III Technical Requirements**

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- (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 you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement?  Yes  No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your 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 your 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 you were formed?  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III Technical Requirements (Continued)**

10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?

Yes—Indicate whether you are requesting:

A definitive ruling (Answer questions 11 through 14.)

An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)

No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:

a Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here  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." None

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 agency or bureau. None

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		x	A
Is the organization, or any part of it, a school? . . . . .		x	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		x	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		x	D
Is the organization an 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	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .		x	I

\* Not initially. Perhaps in future

**Part IV** Financial Data (Continued)

**B.—Balance Sheet (at the end of the period shown)**

Current tax year  
Date .....

**Assets**

1	Cash . . . . .	1	0
2	Accounts receivable, net . . . . .	2	0
3	Inventories . . . . .	3	0
4	Bonds and notes receivable (attach schedule) . . . . .	4	0
5	Corporate stocks (attach schedule) . . . . .	5	0
6	Mortgage loans (attach schedule) . . . . .	6	0
7	Other investments (attach schedule) . . . . .	7	0
8	Depreciable and depletable assets (attach schedule) . . . . .	8	0
9	Land . . . . .	9	0
10	Other assets (attach schedule) . . . . .	10	0
11	<b>Total assets (add lines 1 through 10)</b> . . . . .	11	0

**Liabilities**

12	Accounts payable . . . . .	12	0
13	Contributions, gifts, grants, etc., payable . . . . .	13	0
14	Mortgages and notes payable (attach schedule) . . . . .	14	0
15	Other liabilities (attach schedule) . . . . .	15	0
16	<b>Total liabilities (add lines 12 through 15)</b> . . . . .	16	0

**Fund Balances or Net Assets**

17	Total fund balances or net assets . . . . .	17	0
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17)</b> . . . . .	18	0

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation

Attachment to Form 1023 -  
Buckhead Rotary Foundation Inc.  
EIN 58-2045173  
Response to Part II  
Question 4a

Mr. John H. Dykes  
President  
7275 Twin Branch Road  
Atlanta, GA 30328

Mr. J. Patrick Haly  
Vice President  
5624 Glenrich Drive  
Atlanta, Georgia 30338

Mr. J. Conley Stone  
Secretary  
240 Quiet Water Lane  
Dunwoody, Georgia 30350

Mr. Benjamin G. Bowen  
Treasurer  
3703 Haddon Hall Road, NW  
Atlanta, Georgia 30327

#### DIRECTORS

Samuel R. Alston  
4035 Mount Paran Parkway  
Atlanta, Georgia 30327

Mr. E. Patrick Epps  
695 Starlight Lane, NE  
Atlanta, Georgia 30342

Mr. Grant R. Essex  
2918 Galahad Drive  
Atlanta, Georgia 30345

Mr. James T. Ford  
1084 Coronation Drive, NE  
Dunwoody, Georgia 30338

Mr. John A. Joh, III  
5040 Redcliff Court  
Dunwoody, Georgia 30338

Mr. Jerry L. Juneau  
4523 Capers Crossing  
Norcross, Georgia 30092

Mr. Charles F. Kreischer  
745 Starlight Drive, NE  
Atlanta, Georgia 30342

Mr. Donald J. Waguespack  
2855 Wyngate Drive, NW  
Atlanta, Georgia 30305

Mr. Micheal W. Wimberley  
5945 Brookgreen Road  
Atlanta, Georgia 30328



# CHAMBERS, MABRY, McCLELLAND & BROOKS

ATTORNEYS AT LAW

2200 CENTURY PARKWAY, N.E.

TENTH FLOOR

ATLANTA, GEORGIA 30345

404-325-4800

FACSIMILE: 404-325-0596

EUGENE P. CHAMBERS, JR.  
E. SPEER MABRY, III  
WALTER B. McCLELLAND  
WILBUR C. BROOKS  
LAWRENCE J. HOGAN  
REX D. SMITH  
CLYDE E. RICKARD, III  
GENEVIEVE L. FRAZIER  
VIRGINIA JANE REED  
JAN PHILIP COHEN  
JAMES T. BUDD  
DOUGLAS F. AHOLT  
JOHN C. STIVARIUS, JR.  
ROBERT M. DARROCH

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175 GWINNETT DRIVE  
LAWRENCEVILLE, GEORGIA 30245  
404-339-7660  
FACSIMILE 404-339-7060

CYNTHIA J. BECKER  
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DAVID ALAN KOMIE  
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JOHN E. HAWKINS  
BENJAMIN T. HUGHES  
F. SCOTT YOUNG  
DEEANN BOATRIGHT WALLER  
BETH L. SINGLETARY  
C. GREGORY RAGSDALE  
VINCENT A. TORENO  
DALE C. RAY, JR.  
SANDRA G. KIRK  
R. MICHAEL MALCOM  
MICHAEL E. HARDIN

Writer's Direct Dial Number  
404-248-2861

July 1, 1994

OF COUNSEL

H.A. STEPHENS, JR.

Mr. John Dykes  
ENGRAPH, INC.  
2635 Century Parkway, NE  
Suite 900  
Atlanta, GA 30345

Mr. Jim Breedlove  
BELLSOUTH CORPORATION  
Corporate Affairs  
1155 Peachtree Street, NE  
Room 7G06  
Atlanta, 30309-3610

Re: Buckhead Rotary Foundation, Inc.  
Our File No. 48.236C

Dear John and Jim:

This is to confirm my telephone conversations with each of you concerning your separate requests as to whether or not the letter notice dated April 6, 1994 qualifies the Buckhead Rotary Foundation as a charitable organization under Code Section 501(c)(3).

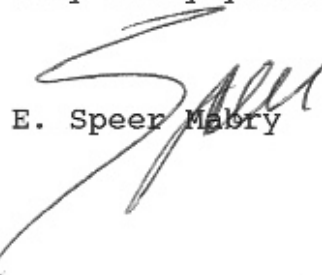
As I have stated to you over the telephone, the answer is yes as to the Buckhead Rotary Foundation qualifying as a charitable organization so as to allow donations to be tax deductible. The Buckhead Rotary Foundation has been granted a temporary (probationary) status which allows contributions by third parties to be tax deductible. The Internal Revenue Service could withdraw or revoke this temporary status at a later date but I do not believe the revocation or withdrawal of the temporary status will occur and, in fact, believe that if we follow what we have outlined to the IRS, then we will have no problem achieving a permanent status as a charitable organization with the right of third parties to deduct their contributions for tax purposes.



Mr. John Dykes  
Mr. Jim Breedlove  
July 1, 1994  
Page Two

The granting of a temporary (probationary) status is the procedure that the IRS is now following and does not put us in an unusual category for our organization. In any event, please let me know if you need any additional assistance as it relates to the Buckhead Rotary Foundation and I will be glad to work with you or your successors in the future.

Very truly yours,



E. Speer Mabry

ESM:jas

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
401 W. PEACHTREE ST. NW  
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: **APR 06 1994**

BUCKHEAD ROTARY FOUNDATION INC  
C/O BUCKHEAD ROTARY CLUB  
PO BOX 12151  
ATLANTA, GA 30355

Employer Identification Number:  
58-2045173  
Case Number:  
584055055  
Contact Person:  
ROBERTA VAN METER  
Contact Telephone Number:  
(404) 331-0185  
Accounting Period Ending:  
June 30  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Begins:  
November 20, 1992  
Advance Ruling Period Ends:  
June 30, 1997  
Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (00/CG)

BUCKHEAD ROTARY FOUNDATION INC

will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

BUCKHEAD ROTARY FOUNDATION INC

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

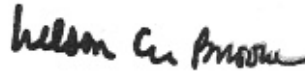
Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.



BUCKHEAD ROTARY FOUNDATION INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink that reads "Nelson A. Brooke". The signature is written in a cursive style and is enclosed within a faint rectangular border.

Nelson A. Brooke  
District Director

Enclosure(s):  
Addendum  
Form 872-C

BUCKHEAD ROTARY FOUNDATION INC

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

## Buckhead Rotary Foundation

1. The Buckhead Rotary Foundation will be the financial entity to fund those projects of the Buckhead Rotary Club that are external in nature and include the 18 Community Service activities and seven international activities. (Several international programs and one community service project - the Otis Scholarship are funded through existing foundations.) Those community projects are categorized into Youth - including all youth education programs - and Community which includes all adult programs of literacy, aging and drug abuse. The international programs include the youth and adult exchange programs and international understanding initiatives.

The Buckhead Rotary Club, comprised of 150+ business and professional men and women, is in its 43rd year of existence and has supported many of these projects for that entire history. All manpower has and will continue to be provided by the volunteers of the club while funding has been directed through the general fund. The Foundation would provide a much more efficient method to finance those projects than through this general fund and allow non-Rotarians to support the community and international programs sponsored by our club.

The fiscal year for the Buckhead Rotary Club is 7-1 through 6-30 but can accommodate the activation of Foundation at any time during that period. This year the club will spend more than \$13,000 on external projects that qualify for foundation expenditures. The budget found elsewhere in this application reflects a budget for the foundation of \$4,100 this year which is a realistic estimate of what can be raised through contributions. The additional \$9,000 needed for the community and international projects would be funded through the general fund. The long-term objective is to fund not only the \$13,000 but to be able to double and triple our financial commitments to such projects as mentoring and Habitat for Humanity. There will be NO expenses for the foundation; therefore, all contributions will be used to fund these external projects as prioritized by the Foundation Board of Directors.

The external activities of the Rotary Club over its 42 year history has benefitted hundreds of thousands of citizens - both young and old - in Atlanta and internationally. For example, the teacher recognition program targets all teachers from all schools in our geographic boundaries of north Atlanta. Our Junior Achievement program and Project Business provides educational opportunities to the students of the schools with whom we partner. Examples of contributions made in the past from general Rotary Club funds that, in the future, will be funded by the Foundation are: The Tommy Nobis Center (for retarded citizens), Shepard Spinal Center, the prison converted to homes for battered women, Junior Achievement, the youth basketball league and others.

International participants are most often chosen through programs of

our International Rotary Foundation.

This governing body has the responsibility of setting the priorities of the club based on the in-put of our members, the organizations of our community and from the programs that have been established by Rotary International. External project funded by the Rotary Club will provide NO benefits to our club, other than the inherent public relations value, nor benefit or financial gains to its individual members.

The time and funds devoted to the Buckhead Rotary Foundation are 100% voluntarily donated and no administrative expenses will be charged to the Foundation.

2. Providing educational workshops will not be a primary focus of the Foundation. The only seminars would be in support of an external committee such as Drug Prevention or Literacy. In those cases the material would be that furnished by the partnering organization i.e., Drugs Don't Work in Georgia or Literacy Action. There will not be a schedule of charges and fees, because any programs we do will be at not cost to our members or to the recipients of literacy or mentoring assistance.

3. Projects to be funded in underdeveloped countries will be chosen from projects approved by Rotary International. The best example is Polio Plus, the largest international effort ever initiated to eradicate polio. The criteria for choosing polio eradication as a priority for funding came from the most knowledgeable organizations in the world, such as World Health Organization and UNICEF.

4. There is no schedule for expenses associated with the fundraising efforts because NO expenses will be charged to the Foundation. 100% of all contributions to the Foundation will be to fund the programs of the Foundation. Expenses such as printing and administrative supplies will be paid from the club's general fund.

5. The purpose of the Buckhead Rotary Foundation is not to grant scholarships, but perhaps we were not clear in our initial application. Several of our programs support students involved in higher education, but their scholarship money is contributed through other sources. For example:

- o Georgia Rotary Student - funded by Georgia International Student Fund. The Buckhead Rotary Foundation will provide funds to help this international student find a "home away from home" in Atlanta through the volunteer efforts of Buckhead Rotarians.

- o Rotary International Student - funded by Rotary International Foundation. The Buckhead Rotary Club has similar responsibilities + that of the Georgia Rotary Student program.

- o Youth Exchange - Buckhead Rotary Club organizes and facilitates exchange between students of our country and other countries where Rotary International is active, but the individual costs are borne by the students participating.

- o Rotary Youth Leadership - This is a summer leadership program, not a scholarship program.

o Ambassadorial Scholarship Program - Buckhead Rotary Club seeks out qualified candidates for this program that are high school students in our geographical territory. We promote and coordinate the program, but the funding of their scholarship to an institutional in another country is provided by the Rotary International Foundation.

The Buckhead Rotary Foundation may make contributions to existing scholarship funds that already have a 501C3 status.

6. As described in #5, we do not make the decisions on who will receive grants/scholarships, but our role is to promote those programs where Atlanta students go abroad, and to facilitate the education and living process of those foreign students studying in Atlanta.

7. Recipients for the Rotary International Student and the Ambassadorial Scholars are chosen by Rotary International. Recipients of the Georgia Rotary Student scholarships are chosen by the governing board of the Georgia International Student Fund.

8. The governing board of the Buckhead Rotary Foundation will not be making decisions for scholarship assistance. Although the Rotary Youth Leadership program is not a scholarship, we will maintain that relatives of the Foundation's governing board will not be eligible for participation.

9. The Buckhead Rotary Foundation will not be making decisions scholarship assistance.

10. There will be no financial benefits derived from the Buckhead Rotary Foundation for the members of the Buckhead Rotary Club or their spouses or children.

11. Although the Buckhead Rotary Foundation will not be granting scholarships, we will be promoting and facilitating participation in other scholarship programs. Because our geographical boundries of north Atlanta, we will coordinate our programs through the high schools in north Atlanta.

12. The Buckhead Rotary Foundation will neither be choosing students to receive grants nor selecting the schools for the winners of the programs described in #5.

13. Same answer as #12.



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

Date: OCT 21 1997

BUCKHEAD ROTARY FOUNDATION INC  
PO BOX 12151  
ATLANTA, GA 30355-2151

PUNAL  
501c3  
DETERMINATION

PO Box 2508  
JOHN DTKES

DEPARTMENT OF THE TREASURY

Employer Identification Number:  
58-2045173

DLN:  
17053256780007

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 241-5199

Our Letter Dated:  
April, 1994

Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

*C. Ashley Bullard*  
District Director

Letter 1050 (DO/CG)