



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

ROTARY CLUB OF GILBERT ARIZONA
PO BOX 2054
GILBERT, AZ 85299-2054

Date:
08/28/2020
Employer ID number:
86-0550893
Person to contact:
Name: Mrs. Moll-Malone
ID number: 0203247
Telephone: 877-829-5500
Accounting period ending:
June 30
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
November 15, 2014
Contribution deductibility:
No
Addendum applies:
No
DLN:
29053181302040

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)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

Our records show you were previously tax exempt as a subordinate under group exemption number 0573. 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.

If, in the future, you choose to become a subordinate under a group ruling, you'll 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'll be required to reapply and pay the appropriate user fee.

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.

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-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,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements