



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESSES REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO

T:R:EO:5  
RMM

MAY 13 1958

Rotary International  
c/o George R. Means, Secretary  
1600 Ridge Avenue  
Evanston, Illinois

Gentlemen:

Reference is made to your letter dated April 18, 1958, transmitting additional information for our use in reconsideration of your status for Federal income tax purposes under the provisions of section 501(a) of the Internal Revenue Code of 1954.

A review of our records discloses that in a ruling dated January 17, 1935, it was held that you were exempt under section 103(9) of the Revenue Act of 1932. This ruling was affirmed August 23, 1938 under the Revenue Act of 1936. Later, in a group ruling dated September 22, 1942, it was held that you and your subordinate clubs were entitled to exemption under section 101(9) of the Internal Revenue Code. Supplemental group rulings were thereafter issued annually from 1943 through 1958, holding you and your subordinate clubs exempt as social clubs under section 101(9) of the 1939 Code and under section 501(c)(7) of the 1954 Code.

Based upon a careful review of the information which you recently submitted together with all other evidence of record, it is our opinion that you and your subordinate clubs are entitled to exemption from Federal income tax under section 501(c)(4) of the 1954 Code as "organizations not organized for profit but operated exclusively for the promotion of social welfare", rather than as social clubs as described in section 501(c)(7) of the Code. Therefore, the above mentioned rulings dated January 17, 1935, August 23, 1938, September 22, 1942, and supplemental group rulings issued in the years 1943 to 1958, inclusive, are modified accordingly.

In view of the above, therefore, you and your subordinate clubs are not required to file income tax returns so long as there is no change in the character, purposes or method of operation of your organization or such subordinate clubs. Any such changes should be reported immediately

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to the National Office of the Internal Revenue Service in Washington, D. C., in order that the effect of the changes upon your present exempt status or that of the subordinate clubs may be determined.

However, you and your subordinate units are required to file an information return, Form 990, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from your District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of the respective annual accounting periods.

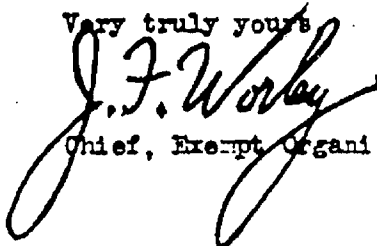
Failure by you or your subordinate units to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of the exempt status of you or your subordinate units on the grounds that you or your subordinate units have not established that you are observing the conditions required for the continuation of an exempt status.

You should continue to furnish the National Office, annually, on the calendar year basis, lists, in duplicate, showing only the names, numbers and addresses of your new subordinate units and the names, numbers and addresses of any units which have ceased to exist. These lists should be submitted in alphabetical or numerical order and, if your subordinate units are located in more than one State, should be prepared separately by States. This information is necessary in order that we may advise the District Directors of Internal Revenue for the respective districts in which your new subordinate units are located of their exempt status as promptly as possible.

The annual lists should be accompanied by a statement signed by one of your principal officers stating whether the information previously submitted upon which your original ruling was based, is applicable in all respects to the new subordinate units. These lists and accompanying statements should be forwarded in time to reach the National Office not later than February 15 of each succeeding year.

The District Directors of Internal Revenue for the Districts in which the subordinate units referred to herein are located are being advised of this action.

Very truly yours

A handwritten signature in dark ink, appearing to read "J. F. Worley", is written over the typed name and title.

Chief, Exempt Organizations Branch



18 October 2017

To Whom It May Concern:

Rotary International, a non-profit organization incorporated in Illinois, is exempt from federal income tax under 501 (c) (4) of the Internal Revenue Code. This exemption applies to all subordinate units, i.e. districts and clubs that are properly registered with the Internal Revenue Service.

The Rotary Club of Superstition Mountain-Apache Junction/Gold Canyon, Arizona, USA, is a member in good standing of Rotary International and has been since its admission on the ninth of January, 1961.

Rotary International's group exemption number is 0573. The Employer Identification Number (EIN) for the Rotary Club of Superstition Mountain-Apache Junction/Gold Canyon, Arizona, as reported annually to the IRS, is: 86-6038193.

Sincerely,

A handwritten signature in black ink, appearing to read "Deanna Cankar", with a long horizontal flourish extending to the right.

Deanna Cankar  
Manager, The Americas  
Club and District Support