

NATIONAL FEDERATION OF MUSIC CLUBS



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May 23, 2002

Beth Philbrick, Secretary Treasurer
Orlando Music Club
3925 Lake Mirage Boulevard
Orlando, FL 32817-1555

Re: IRS Group Exemption Approval

Dear Beth;

Enclosed is a copy of the April 16, 2002 Internal Revenue Service letter approving group exemption for the NFM State Federations and local Clubs listed in our application.

You now are a 501(c)(3) exempt non-profit organization. The Group Exemption Number is 3832. All you need to do for your donors is indicate that your Group Exemption Number is 3832 and that your parent organization is the National Federation of Music Clubs.

Please be sure that someone in your organization is responsible for meeting the IRS requirements to maintain the exemption. That means keeping me (until someone else gets this job permanently) informed of any changes in contact person and address, club name and address, Constitution and/or bylaw changes, or withdrawal or dissolution of your organization. You must also file an IRS form 990 after the close of your fiscal year that includes last April 16, the date when your exemption became effective. If your three-year average annual total revenue does not grow beyond \$25,000 you will not be required to file another form 990.

If you included a Form SS-4 application for an Employers Identification Number with your application submission and have not yet received the EIN, please contact your nearest IRS office.

EIN 01-0706390

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Also enclosed is the roster of the clubs and state federations that are included in the group exemption, including those that were added in the first NFMC annual report.

I caution you that only those clubs and state federations listed in the roster are allowed to use the Group Exemption Number.

If you have any questions please feel free to contact me.

Sincerely yours,
NATIONAL FEDERATION OF MUSIC CLUBS


Gordon R. Maier

ReportDate	Report Action	ORGANIZATION	FIRSTNAME	MID	LASTNAME	OFFICE	ADDRESS	CITY	ST	ZIP	STATE	TELE DAY	EMAIL
April 16, 2002	Original Appl	Colorado Federation of Music Clubs	Karen	S.	Greenhalgh	President	8261 San Juan Range Road	Littleton	CO	80127	Colorado	303-979-1342	
April 16, 2002	Original Appl	Denver South Senior Club	Linda	C.	King	President	6918 Ogden Court	Littleton	CO	80122	Colorado	303-797-1193	lckking@aol.com
April 16, 2002	Original Appl	Choctaw Bay Music Club	Phillip		LeGrand	Treasurer	25 Ridgeleke Drive	Mary Esther	FL	32569	Florida	850-664-6569	plegrand@aol.com
April 16, 2002	Original Appl	Coral Gables Music Club, Inc	Patsy	J.	Shaw	President	5455 S. W. 92 Street	Coral Gables	FL	33156	Florida	305-665-1634	ishaw30849@aol.com
April 16, 2002	Original Appl	Harmony Senior Music Club	Daniel	F.	Francabandiero	Treasurer	4163 Shirley Avenue	Jacksonville	FL	32210-2229	Florida	904-387-3197	DFFF1@aol.com
April 16, 2002	Original Appl	Orlando Music Club	Beth		Philbrick	Secretary	3925 Lake Mirage Boulevard	Orlando	FL	32817-1555	Florida	407-673-2045	jphilbrick@juno.com
April 16, 2002	Original Appl	Riverland Music Club	Dene		Ward	Treasurer	RR 3 Box 1559	Lake Butler	FL	32054	Florida	904-496-3976	lechatnoirkw@email.msn.com
April 16, 2002	Original Appl	Georgia Federation of Music Clubs	Joann		Powers	President	2117 Honeybee Creek Dr	Griffin	GA	30224	Georgia	770-228-2435	bpowers10@hotmail.com
April 16, 2002	Original Appl	Cedartown Music Club	Elaine		Pollard	President	4252 Buchanan Hwy	Felton	GA	30140	Georgia	770-748-1323	
April 16, 2002	Original Appl	Griffin Music Club	LuBowen	H.	Cloud	Treasurer	855 Hillcrest Ave	Griffin	GA	30224	Georgia	770-228-0131	rlclouds@bellsouth.net
April 16, 2002	Original Appl	Moultrie-Area Music Club	Margie		Bishop	President	1321 Murock Street S.E.	Moultrie	GA	31768-6302	Georgia	229-985-5910	
April 16, 2002	Original Appl	West Central Professional Music Educators	Kristina	M.	Boell	President	1747 Marcella Heights Drive	Carroll	IA	51401-1618	Iowa	712-792-6162	
April 16, 2002	Original Appl	Civic Music Club - Manhattan	Cherie	L.	Caulley	Director	3216 Highland Circle	Manhattan	KS	66503-2421	Kansas	785-537-8645	cherie_caulley@yahoo.com
April 16, 2002	Original Appl	Thibodaux Music Club	Evelyn		Duncan	First VP	319 Wisteria Drive	Thibodaux	LA	70301	Louisiana	504-447-3965	
April 16, 2002	Original Appl	Interstate Virtuoso Ward	Betty	Jane	Ruckman	Founder	1374 N. New Florissant Road	Florissant	MO	63033-2122	Missouri	314-831-0215	interval@olisti.com
April 16, 2002	Original Appl	Nebraska Federation of Music Clubs	Judy	A.	Dickmeyer	President	3820 Young St	Omaha	NE	68112	Nebraska	402-453-2998	halfnotehuskers@home.com
April 16, 2002	Original Appl	Athens Music Club	Surtia		Hatton	President	808 Angle Lane	Athens	TX	75751	Texas	903-675-3875	SurHat@aol.com
April 16, 2002	Original Appl	Tyler Music Coterie	Linda	A.	Goode	President	517 Winchester Drive	Chandler	TX	75758	Texas	903-849-6072	Lncgoode@cs.com
	To Be Added	Boulder Federated Music Club	Ann		McCue	Secretary	960 South 45th Street	Boulder	CO	80305	Colorado	303-499-4536	AMcCue@aol.com
	To Be Added	Del Rio Music Club	Mrs.	Willie	Braudaway	President	105 Kim Drive	Del Rio	TX	78840	Texas	830-775-1803	williebraudaway@hotmail.com
	To Be Added	Louisiana Federation of Music Clubs	James	E.	Hudson	Treasurer	P.O. Box 334	Jennings	LA	70546-0334	Louisiana	337-824-5452	
	To Be Added	Metairie Music Club	Margarita		Harvey	President	603 Willowdale Blvd	Luling	LA	70070	Louisiana	985-785-1122	harvey marg@home.com
	To Be Added	Music Lovers' Club of Rome	Ida	M.	Leiter	Treasurer	9 Wilson Drive	Rome	GA	30165-3534	Georgia	706-234-0931	leiterp@bellsouth.net
	To Be Added	Stouland Music Teachers Association	Siri	C.	Calvert	President	4606 Cherrywood Lane	Sioux City	IA	51106	Iowa	712-274-2663	scaltvedt@hotmail.com
	To Be Added	The Donaldsonville Music Club	Nanette		Rabalais	President	38263 Hwy. 18 West	Donaldsonville	LA	70346	Louisiana	225-473-6721	
	To Be Added	Tuesday Music Club of Lakeland	Marie		Haworth	Treasurer	826 Elizabeth Lane	Lakeland	FL	33808-3723	Florida	863-858-1508	mhaworth@juno.com
	To Be Added	West Lafayette Musicales	Peggy	H.	Bryan	President	2134 Robin Hood Lane	West LaFayette	IN	47906-5027	Indiana	765-463-6626	LABRYAN@worldnet.att.net

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

DEPARTMENT OF THE TREASURY

Date: **APR 16 2002**

NATIONAL FEDERATION OF MUSIC CLUBS
C/O MARILYN HARDY
1203 D COLUMBUS CIR
WILMINGTON, NC 28403

Employer Identification Number:

48-0629706

DLN:

17053283043001

Contact Person:

DIANE M GENTRY

ID# 31361

Contact Telephone Number:

(877) 829-5500

Addendum Applies:

No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

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

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable

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cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:

- a. Changed names or address;
- b. Were deleted from your roster; or

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- c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of each subordinate whose mailing address is a P.O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 3832. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

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

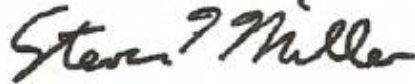
Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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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 "Steven T. Miller". The signature is written in a cursive style with a large, prominent "S" at the beginning.

Steven T. Miller
Director, Exempt Organizations