



Welcome to District 5080



District 5080, located in Southeast British Columbia, Eastern Washington, and Northern Idaho, joins a global network of neighbors, friends, leaders, and problem-solvers who take action to create lasting change. We use our passion, energy, and intelligence to take action on sustainable projects, from literacy and peace to water and health (*and so much more!*), we are always working to better our world, and we stay committed to the end.

Rotarians believe in promoting integrity, and advancing world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders.

Fulfill your passion and get involved!

Endowment Fund in Honour of Brenda Balahura

By Doreen Fox Kelsey



to the District. The District will add to that amount each year by transferring uncommitted District

The District has the opportunity to use District Designated Funds (DDF) from the Rotary Foundation to create a District Endowment Fund. After all DDF requests from clubs were processed for this program year, a total of \$17,685 USD (\$24,582 CAD) was available to create this fund. Spendable earnings from the District Endowment Fund will be split between the World Fund and DDF that is returned to the District.

Designated Funds each June.

The District's Endowment Fund was established on May 24, 2025, in honour of Rotarian Brenda Balahura, who passed away on January 16, 2025, and who was a long-time member of the Castlegar Sunrise Rotary Club. Brenda and her husband Mike took over the HELP Honduras – Market Children project after PDG Ron Ross passed away in 2016. They were jointly named District 5080 Rotarians of the Year in 2024.

Rotarians who wish to honour Brenda's legacy of humanitarian service may make donations in memoriam to the Endowment Fund-SHARE of the Rotary Foundation, which will provide spendable earnings to the World Fund and provide DDF to the District, supporting Rotary projects, scholars, and vocational training teams in perpetuity. Contact Doreen Kelsey at dfoxkelsey@hotmail.com for the proper contribution form or make your donation in memoriam online at rotary.org/donate.

Unfortunately, Brenda is no longer with us, but with our donations to the Endowment Fund, her work and her legacy will live on.

Rotary and Rotarct Clubs and the IRS

By Doreen Fox Kelsey

US ROTARY AND ROTARACT CLUBS AND THE IRS: FREQUENTLY ASKED QUESTIONS

US-based Rotary and Rotaract Clubs must be current with any tax filing obligations to be qualified to apply for Rotary Foundation District or Global Grants.

Does my club need to file an annual return with the IRS?

Yes, all clubs must file annually to maintain their tax-exempt status, reporting all receipts and disbursements to the IRS by 15 November (if using the Rotary year). Your club's gross receipts will determine what version of the IRS 990 form your club should use when filing. RI's group exemption does not include group filing. Your club is responsible for mandatory annual e-filing using its own club EIN. **The IRS will revoke any club that fails to file for three years in a row.**

What is an Employer Identification Number (EIN)? Does my club need one?

An EIN is a nine-digit number used by the IRS to identify entities such as clubs. All clubs domiciled in the US and US territories must apply for an EIN when chartering and include RI's Group Exemption Number (GEN) 0573 if applying to be tax exempt under RI's 501(c)(4) group exemption. If you are applying for a bank account, make sure to use your own EIN, and not RI's.

Do satellite clubs need their own EIN?

No, satellite clubs do not need their own EIN as they do not have their own charter and operate under their parent club's EIN.

Do university based Rotaract clubs need their own EIN?

Consult your university. Some university based Rotaract clubs operate under their school's 501(c)(3) status, as the school tracks funds for the club.

What do the terms 501(c)(3) and 501(c)(4) mean?

These terms are federal tax classifications. 501(c)(3) refers to charitable organizations and 501(c)(4) refers to social welfare organizations. Clubs are entitled to 501(c)(4) tax-exempt status under RI's group exemption.

What does my club have to do to be included in RI's 501(c)(4) group exemption?

1. Apply for an EIN at www.irs.gov
2. Within 60 days of being established, submit Form 8976 to the IRS, notifying them your club will operate as a 501(c)(4)
3. Email your CDS Officer a copy of the IRS notice confirming your EIN. Your email must also include written confirmation that your club wants to be included in RI's 501(c)(4) group exemption.
4. RI adds your club's EIN to its database

Can my club or club foundation obtain 501(c)(3) tax-exempt status under The Rotary Foundation?

No, The Rotary Foundation does not have a 501(c)(3) group exemption. Clubs seeking 501(c)(3)

status must obtain their own IRS exemption. Additionally, your club or club foundation must have and use its own EIN to receive contributions. You cannot use The Rotary Foundation's EIN to collect contributions. If your club obtains 501(c)(3) status, you must send written notice to CDS@rotary.org so RI can remove your EIN from their 501(c)(4) group exemption. If your club is considering seeking 501(c)(3) status, you might consider TRF's Donor Advised Fund (DAF), which has similar benefits to a club foundation.

My club's EIN was revoked, or my club has duplicate EINs. What do we do?
Work directly with the IRS to be reinstated. **Rotary is not able to add clubs back to its group exemption once a club has been revoked.** Upon reinstatement, the IRS will issue your club its own exemption. Being reinstated and having your own exemption does not impact your club's good standing with RI. Check your club's status at Tax Exempt Organization Search: <https://www.irs.gov/charities-non-profits/tax-exempt-organization-search> or learn more at <https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption>

Does my club need to file a Beneficial Ownership Information (BOI) report? Does my club need to report to FinCEN? Does my club need to comply with the Corporate Transparency Act?
We believe that Rotary clubs do not need to submit Beneficial Ownership Information (BOI) reports to the US Treasury's Financial Crimes Enforcement Network (FinCEN). According to FinCEN, any entity that meets the following criteria does not need to submit a BOI report. This is referred to as Exemption #19:
The entity is an organization that is described in section 501(c) of the Internal Revenue Code of 1986 (Code) (determined without regard to section 508(a) of the Code) and exempt from tax under section 501(a) of the Code.
Any Rotary club that is listed on Rotary International's group exemption is registered as a 501(c)(4) entity. Therefore, such a Rotary club should meet the requirements of Exemption #19 and should not be required to file a BOI report.

If you still have questions or concerns of whether your club is required to submit a BOI report, you should consult your local legal adviser.

This information, provided by Rotary International, is not intended to give legal or tax advice. Please consult professional advisers or contact the IRS directly at www.irs.gov or 1-877-829-5500.

For this document, unless otherwise identified, "clubs" means Rotary and Rotaract Clubs

July 2024

FISCAL YEAR 2025 DEADLINES FOR ROTARY FOUNDATION CONTRIBUTIONS

By Doreen Fox Kelsey
Thank you for completing your year-end gift as soon as possible. Doing so will result in faster processing, better customer service and will avoid any last-minute complications.



CHECKS
Both the postmark on the envelope and the date written on the check must be no later than Monday, 30 June 2025, and processed by the bank no later than Friday, 11 July 2025.

United States	Canada
The Rotary Foundation 14280 Collections Center Drive Chicago, IL 60693	The Rotary Foundation (Canada) c/o 911600 PO Box 4090 STN A Toronto, ON M5W 0E9

CREDIT CARD

ONLINE VIA ROTARY.ORG/DONATE

Must be authorized on or prior to midnight on 30 June 2025, Central Standard Time. For security purposes, please do not send credit card contributions via email.

WIRE TRANSFERS

Wire transfers must be initiated prior to Monday, 30 June 2025 and received by Wednesday, 02 July 2025.

SECURITIES

Stock, mutual funds or other gifts of securities must be received prior to Tuesday, 01 July 2025.

LIFE INCOME AGREEMENTS & DONOR ADVISED FUND GIFTS

The same deadlines for checks and securities apply. Please contact Planned Giving at plannedgiving@rotary.org for transfer instructions.

RESOURCES:

Rotary Support Center

Phone: +1 (866)-9ROTARY (+1-866-976-8279)

Hours (CST)

Monday thru Friday from 8:00 a.m. to 5:00 p.m. through 30 June

Or, contact Doreen Kelsey, District Rotary Foundation Committee Chair at dfoxkelsey@hotmail.com.