

INTERNAL REVENUE SERVICE

P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

OCT 31 2018

Employer Identification Number:

59-6168884

DLN:

17053136316048

PALMETTO RAIDERS YOUTH DEVELOPMENT

CLUB INC

18500 SW 97TH AVE

MIAMI, FL 33157-7025

Contact Person:

ERIC KAYE

ID# 31612

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b) (1) (A) (vi)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

April 24, 2018

Contribution Deductibility:

Yes

Addendum Applies:

No

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)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Our records show you were previously tax exempt as a subordinate under group exemption number 9183. 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 and you'll be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

If, in the future, you choose to become a subordinate under a group ruling, you'll lose your individual recognition of tax-exempt status and you'll no longer appear in the Exempt Organizations Select Check (Pub. 78 data). 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

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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-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations
Rulings and Agreements