



## MEMBERSHIP AND TAX EXEMPT STATUS

# CERTIFICATE

This document certifies that

**Friends of Honesdale Performing Arts, Inc.**

**EIN: 92-0426648 • Fiscal year end: December**

is a subordinate member in good-standing of Parent Booster USA, Inc. through

**December 31, 2023**

and as a result is recognized by the Internal Revenue Service as tax-exempt under section 501(c)(3) of the Internal Revenue Code.

### Information about federal tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

Membership in Parent Booster USA must be renewed annually to maintain tax-exempt status. To renew membership, visit:

[parentbooster.org/renew](http://parentbooster.org/renew).

Parent Booster USA, Inc. is a Florida nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. has also been issued a group exemption letter by the IRS that recognizes Parent Booster USA's subordinate organization members as tax-exempt under section 501(c)(3). Parent Booster USA quarterly provides the IRS with an updated list of its subordinate organizations in good standing. Subordinate organizations in good standing are provided with this certificate to confirm their federal tax-exempt status.

### Confirming Parent Booster USA's tax-exempt status.

Parent Booster USA's federal tax-exempt status and group exemption letter may be confirmed on the IRS website as follows:

1. Go to [www.irs.gov](http://www.irs.gov) or visit [apps.irs.gov/app/eos](http://apps.irs.gov/app/eos) and skip to step 5
2. At the top the page under **Search**, or under **Menu** on mobile, click **Charities & Non-profits**
3. Click the link for the **Tax Exempt Organization Search**
4. Down the page, click the blue button for the **Tax Exempt Organization Search**
5. Enter Parent Booster USA's EIN: **30-0281785**
6. Click **Search**

Under **Deductibility Status**, it says **GROUP**. If you click on **GROUP**, an explanation regarding the group letter ruling that exempts PBUSA's subordinates appears.



## ParentBoosterUSA

We Know Booster Clubs



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

Date:  
May 13, 2022  
Employer ID number:  
30-0281785  
Person to contact:  
Name: Jeffery Miller  
ID number: 1001731108  
Telephone: 877-829-5500

PARENT BOOSTER USA INC  
13506 SUMMERPORT VILLAGE PKWY 1506  
WINDERMERE, FL 34786

Dear Sir or Madam:

This is in response to your request dated August 24, 2021, for information about your tax-exempt status.

We issued a determination letter to you on October 2005, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(16).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

For information about filing requirements visit [www.irs.gov/charities](http://www.irs.gov/charities). Specifically, IRC Section 6033(j) provides that if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

If you have questions, you can call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements