

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.

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.

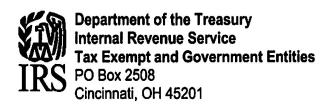
Confirming Parent Booster USA's tax-exempt status.

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

- 1. Go to <u>www.irs.gov</u> or visit apps.irs.gov/app/eos and skip to step 5
- 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.





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

May 13, 2022
Employer ID number:
30-0281785
Person to contact:
Name: Jeffery Miller

ID number: 1001731108 Telephone: 877-829-5500

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. 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

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