



MEMBERSHIP & TAX-EXEMPT STATUS CERTIFICATE

This document certifies that

Rock Ridge Rowing, Inc.

EIN: 47-3820793

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

December 31, 2018

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 go to: parentbooster.org.

Parent Booster USA, Inc. is a North Carolina nonprofit corporation recognized by the IRS as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Parent Booster USA, Inc. also has 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 annually 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
2. Click on the **Filing** tab; then below, click on **Charities & Non-profits**
3. Click on the link titled **EO Select Check**
4. Click on the blue button labeled **Exempt Organizations Select Check Tool**
5. Click on the radio button next to **Are eligible to receive tax-deductible contributions**
6. Enter Parent Booster USA's EIN: **30-0281785**
7. 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™
parentbooster.org

ATLANTA GA 39901-0001

In reply refer to: 0752857843
July 12, 2017 LTR 4167C 0
30-0281785 000000 00
00033304
BODC: TE

PARENT BOOSTER USA INC
% JOHN ENGLUND
3554 W ORANGE COUNTRY CLUB DR SUIT
WINTER GARDEN FL 34787-5306



047884

Employer identification number: 30-0281785
Group exemption number: 5271

Dear Taxpayer:

This is in response to your request dated June 30, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in 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)(3).

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.

Please refer to www.irs.gov/charities for information about filing requirements. 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.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).