

Watsonville Rotary Endowment

This determination is based upon your stated activities which consist solely of making distributions to other organizations organized and operated exclusively for charitable, religious, educational, scientific or literary purposes as defined in section 170(c) of the Internal Revenue Code. Any change in your activities should be reported to your District Director.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship if any to members, officers, trustees or donors of funds to you, in order that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.)