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**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2013**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
**FLORENCE ROTARY CLUB**

**D** Employer identification number  
**57-6036415**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**POST OFFICE BOX 1933**

**E** Telephone number  
**843-673-9700**

City or town, state or province, country, and ZIP or foreign postal code  
**FLORENCE, SC 29503**

**F** Group Exemption Number ▶ **0573**

**G** Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **www.FlorenceSCRotary.org**

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( **4** ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **125,710.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	70,882.
	3	Membership dues and assessments	3	50,397.
	4	Investment income	4	25.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	4,406.	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	125,710.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	23,054.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	9,615.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	308.
	16	Other expenses (describe in Schedule O)	16	74,180.
	17	<b>Total expenses.</b> Add lines 10 through 16	17	107,157.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,553.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	212,545.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	231,098.

LHA For Paperwork Reduction Act Notice, see the separate instructions

Form **990-EZ** (2013)



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V ☒

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<b>X</b>
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		<b>X</b>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		<b>X</b>
<b>b</b> If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	<b>N/A</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;">▶ <b>37a</b> 0.</span>		
<b>b</b> Did the organization file Form 1120-POL for this year?		<b>X</b>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;"><b>38b</b> N/A</span>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;"><b>39a</b> N/A</span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;"><b>39b</b> N/A</span>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <b>N/A</b> ; section 4912 ▶ <b>N/A</b> ; section 4955 ▶ <b>N/A</b>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float: right;">▶ 0.</span>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">▶ 0.</span>		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed ▶ <b>None</b>		
<b>42a</b> The organization's books are in care of ▶ <b>ANNE MARIE HANNA, CPA</b> Telephone no. ▶ <b>843-673-9700</b> Located at ▶ <b>1515 HERITAGE LANE, FLORENCE, SC</b> ZIP + 4 ▶ <b>29505</b>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<b>X</b>
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶		<b>X</b>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <span style="float: right;">▶ <input type="checkbox"/></span> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">▶ <b>43</b> N/A</span>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		<b>X</b>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

If "Yes," complete Schedule C, Part I

	Yes	No
46		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

	Yes	No
47		
48		
49a		
49b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." N/A

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations and 4947(a)(1) nonexempt

charitable trusts must attach a completed Schedule A

Yes ☐ No ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

JULIUS ELDRIDGE, PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☒ if self-employed

PTIN

Anne Marie Hanna, CPA

05/14/15

P00377369

Firm's name ▶ Anne Marie Hanna, CPA, LLC

Firm's EIN ▶ 58-2479335

Firm's address ▶ 1515 Heritage Lane  
Florence, SC 29505

Phone no. (843) 673-9700

May the IRS discuss this return with the preparer shown above? See instructions

Yes ☐ No ☒

Form 990-EZ (2013)

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

FLORENCE ROTARY CLUB

Employer identification number

57-6036415

Form 990-EZ, Part I, Line 4, Other Investment Income:

Description of Property:

Amount:

INTEREST INCOME

25.

Form 990-EZ, Part I, Line 8, Other Revenue:

Description of Other Revenue:

Amount:

MISCELLANEOUS INCOME

4,406.

Form 990-EZ, Part I, Line 10, Payments to Affiliates:

Affiliate Name: ROTARY INTERNATIONAL

Purpose of Payment: INTERNATIONAL DUES

Amount of Payment:

9,961.

Form 990-EZ, Part I, Line 10, Grants and Allocations:

Activity Classification:

Grantee Name: THE SCHOOL FOUNDATION

Grantee Address: 320 W CHEVES ST, STE 175 FLORENCE, SC 29501

Property Description: CASH

Amount Given:

2,000.

Activity Classification:

Grantee Name: PEE DEE COALITION DURANT CHILDREN'S CENTER

Grantee Address: SOUTH IRBY STREET FLORENCE, SC 29501

Grantee Relationship: NONE

Property Description: CASH

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OMB No. 1545-0047

**2013**

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Inspection

Name of the organization

FLORENCE ROTARY CLUB

Employer identification number

57-6036415

Amount Given: 2,000.

Activity Classification:

Grantee Name: FDTC DISCOVER MANUFACTURING CAMP

Grantee Address: W LUCAS STREET FLORENCE, SC 29501

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 2,000.

Activity Classification:

Grantee Name: LIGHTHOUSE MINISTRIES

Grantee Address: 201 E Elm Street FLORENCE, SC 29506

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 2,000.

Activity Classification:

Grantee Name: HELP \$ KIDS

Grantee Address: 252 S DARGAN ST FLORENCE, SC 29506

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 100.

Activity Classification:

Grantee Name: South Florence High School Choral Group

Grantee Address: 3200 S Irby Street FLORENCE, SC 29505

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

332211  
08-04-13

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

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Employer identification number

57-6036415

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 100.

Activity Classification:

Grantee Name: ROTARY FOUNDATION -POLIO PLUS CAMPAIGN

Grantee Address: 14280 COLLECTIONS CENTER DR CHICAGO, IL 60693

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 1,000.

Activity Classification:

Grantee Name: CIRCLE PARK BEHAVIORAL HEALTH

Grantee Address: 601 Gregg Avenue FLORENCE, SC 29501

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 2,000.

Activity Classification:

Grantee Name: CART FUND

Grantee Address: PO BOX 1916 SUMTER, SC 29151

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 1,393.

Activity Classification:



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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OMB No 1545-0047

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Inspection

Name of the organization

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57-6036415

Grantee Name: TIMROD ELEMENTARY SCHOOL

Grantee Address: 1901 E MARION HWY FLORENCE, SC 29506

Grantee Relationship: NONE

Property Description: CASH

Amount Given: 500.

Total included on Form 990-EZ, line 10 13,093.

Form 990-EZ, Part I, Line 16, Other Expenses:

Description of Other Expenses:	Amount:
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MEAL COSTS	52,110.
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SOCIAL & MULTI-CLUB EVENTS	5,587.
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CLUB PROJECTS	6,753.
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DISTRICT MEETINGS	609.
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DISTRICT DUES	4,709.
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SERVICE AWARDS/GIFTS	352.
----------------------	------

BANK CHARGES	34.
--------------	-----

REGALIA / BANNERS	399.
-------------------	------

MISCELLANEOUS EXPENSE	505.
-----------------------	------

OFFICE SUPPLIES/ SOFTWARE	523.
---------------------------	------

RAFFLE WININGS TO MEMBERS	1,144.
---------------------------	--------

WEBSITE/SOFTWARE	1,455.
------------------	--------

Total to Form 990-EZ, line 16	74,180.
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Form 990-EZ, Part III, Primary Exempt Purpose - THE OBJECT OF ROTARY IS TO

ENCOURAGE AND FOSTER PUBLIC SERVICE AND TO ADVANCE GOODWILL AND PEACE

THROUGH THE FELLOWSHIP OF BUSINESS AND PROFESSIONAL PERSONS UNITED IN

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

332211  
08-04-13

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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OMB No. 1545-0047

**2013**

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Inspection

Name of the organization

FLORENCE ROTARY CLUB

Employer identification number

57-6036415

THE IDEAL OF SERVICE.

Form 990-EZ, Part III, Line 28, Program Service Accomplishments:

MEMBERS MEET WEEKLY FOR LUNCH/FELLOWSHIP AND TO LEARN

ABOUT COMMUNITY SERVICE. SPECIFIC ALLOCATIONS ARE MADE TO

VARIOUS TAX EXEMPT ORGANIZATIONS AND COMMUNITY PROJECTS

WHICH MEET ROTARY'S GOAL OF "SERVICE ABOVE SELF."

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

The organization did not, during the year, receive any funds, directly,  
or indirectly, to pay premiums on a personal benefit contract.

The organization, did not, during the year, pay any premiums, directly,  
or indirectly, on a personal benefit contract.

Federal

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II** **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
File by the due date for filing your return. See instructions	FLORENCE ROTARY CLUB	57-6036415
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	POST OFFICE BOX 1933	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	FLORENCE, SC 29503	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

ANNE MARIE HANNA, CPA

- The books are in the care of ☒ 1515 HERITAGE LANE - FLORENCE, SC 29505

Telephone No. ☒ 843-673-9700

Fax No. ☒ 843-673-0220

- If the organization does not have an office or place of business in the United States, check this box ☐

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until May 15, 2015
- 5 For calendar year 2013, or other tax year beginning JUL 1, 2013, and ending JUN 30, 2014
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ☒

Title ☒ PRESIDENT

Date ☒ 2-16-15

*efiled*

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print  File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	FLORENCE ROTARY CLUB	57-6036415
	Number, street, and room or suite no. If a P O box, see instructions	Social security number (SSN)
	POST OFFICE BOX 1933	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	FLORENCE, SC 29503	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

ANNE MARIE HANNA, CPA

- The books are in the care of ☒ 1515 HERITAGE LANE - FLORENCE, SC 29505

Telephone No. ☒ 843-673-9700

Fax No. ☒ 843-673-0220

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until May 15, 2015

5 For calendar year 2013, or other tax year beginning JUL 1, 2013, and ending JUN 30, 2014

6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension

**ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ☒

Title ☒ PRESIDENT

Date ☒

Form 8868 (Rev. 1-2014)

# Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) <b>57-6036415</b>	
FLORENCE ROTARY CLUB		Principal business activity code number (see instructions)	
Number, street, and room or suite no. If a P O box, see the instructions <b>P O BOX 1933</b>		Tax year of change begins (MM/DD/YYYY) <b>07/01/2013</b>	
City or town, state, and ZIP code <b>FLORENCE, SC 29503</b>		Tax year of change ends (MM/DD/YYYY) <b>06/30/2014</b>	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) <b>ANNE MARIE HANNA, CPA</b>	
		Contact person's telephone number <b>843-673-9700</b>	

If the applicant is a member of a consolidated group, check this box ☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☒

## Check the box to indicate the type of applicant.

- |  |  |
|--|--|
| <input type="checkbox"/> Individual  | <input type="checkbox"/> Cooperative (Sec. 1381)     |
| <input type="checkbox"/> Corporation   | <input type="checkbox"/> Partnership                 |
| <input type="checkbox"/> Controlled foreign corporation (Sec. 957)                           | <input type="checkbox"/> S corporation               |
| <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))                               | <input type="checkbox"/> Insurance co. (Sec. 816(a)) |
| <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))             | <input type="checkbox"/> Insurance co. (Sec. 831)    |
|  | <input type="checkbox"/> Other (specify) ▶           |
| <input checked="" type="checkbox"/> Exempt organization. Enter Code section ▶ <b>501(c)4</b> |  |

## Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- |   |
|---|
| <input type="checkbox"/> Depreciation or Amortization   |
| <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions |
| <input checked="" type="checkbox"/> Other (specify) ▶ <b>CASH TO ACCRUAL</b>                      |

**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

## Part I Information For Automatic Change Request

	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.  ▶ (a) Change No. <b>122</b> (b) Other <input type="checkbox"/> Description ▶		
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.		<input checked="" type="checkbox"/>

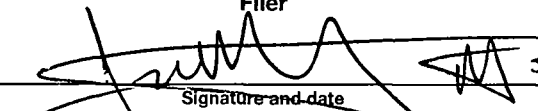
Note. Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

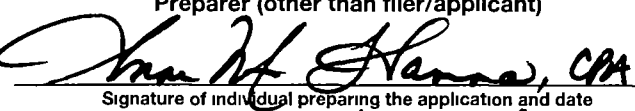
## Part II Information For All Requests

	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		<input checked="" type="checkbox"/>
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		<input checked="" type="checkbox"/>
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer  
  
Signature and date  
**Julius Eldridge, Pres.**  
Name and title (print or type)

Preparer (other than filer/applicant)  
  
Signature of individual preparing the application and date  
**Anne Marie Hanna, CPA**  
Name of individual preparing the application (print or type)  
**Anne Marie Hanna, CPA, LLC**  
Name of firm preparing the application

**Part II Information For All Requests (continued)**

	Yes	No
<b>4c</b> Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? . . . . .		
<b>d</b> Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? . . . . . If "Yes," attach the consent statement from the director.		
<b>e</b> Is the request to change the method of accounting being filed under the 90-day or 120-day window period? . . . If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ _____		
<b>f</b> If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>g</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? . . . . .		
<b>5a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? . . . . . If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		✓
<b>b</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? . . . . .		✓
<b>c</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? . . . . . If "Yes," attach an explanation.		✓
<b>6</b> If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
<b>7</b> If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? . . . . . If "Yes," the applicant is <b>not</b> eligible to make the change.		✓
<b>8a</b> Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? . . . . .		✓
<b>b</b> If "Yes," attach an explanation.		
<b>9a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? . . . . .		✓
<b>b</b> If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
<b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
<b>10a</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? . . . . .		
<b>b</b> If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
<b>11</b> Is the applicant requesting to change its <b>overall</b> method of accounting? . . . . . If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		
<b>Present method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
<b>Proposed method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		

<b>Part II Information For All Requests (continued)</b>				<b>Yes</b>	<b>No</b>				
<b>12</b>	If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:								
<b>a</b>	The item(s) being changed.								
<b>b</b>	The applicant's present method for the item(s) being changed.								
<b>c</b>	The applicant's proposed method for the item(s) being changed.								
<b>d</b>	The applicant's present overall method of accounting (cash, accrual, or hybrid).								
<b>13</b>	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.								
<b>14</b>	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation.			✓					
<b>15a</b>	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .				✓				
<b>b</b>	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.								
<b>16</b>	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?			✓					
<b>17</b>	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.								
	1st preceding year ended mo.	6/30	yr. 2013	2nd preceding year ended: mo.	6/30	yr. 2012	3rd preceding year ended mo.	6/30	yr. 2011
	\$		100,417	\$		120,214	\$		133,140

<b>Part III Information For Advance Consent Request</b>				<b>Yes</b>	<b>No</b>
<b>18</b>	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.				
<b>19</b>	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.				
<b>20</b>	Attach a copy of all documents related to the proposed change (see instructions).				
<b>21</b>	Attach a statement of the applicant's reasons for the proposed change.				
<b>22</b>	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation.				
<b>23a</b>	Enter the amount of <b>user fee</b> attached to this application (see instructions). ► \$				
<b>b</b>	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).				

<b>Part IV Section 481(a) Adjustment</b>				<b>Yes</b>	<b>No</b>
<b>24</b>	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . If "Yes," do not complete lines 25, 26, and 27 below.				✓
<b>25</b>	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► \$ <u>15,107 +</u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.				

<b>Part IV</b>	<b>Section 481(a) Adjustment (continued)</b>	<b>Yes</b>	<b>No</b>
<b>26</b>	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? . . . . .	✓	
<b>27</b>	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? . . . . . If "Yes," attach an explanation.		✓

**Schedule A—Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

<b>Part I</b>	<b>Change in Overall Method</b> (see instructions)		
<b>1</b>	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.		
		<b>Amount</b>	
<b>a</b>	Income accrued but not received (such as accounts receivable) . . . . .	\$	15,107
<b>b</b>	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method . . . . .		
<b>c</b>	Expenses accrued but not paid (such as accounts payable) . . . . .		
<b>d</b>	Prepaid expenses previously deducted . . . . .		
<b>e</b>	Supplies on hand previously deducted and/or not previously reported . . . . .		
<b>f</b>	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II . . . . .		
<b>g</b>	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ► . . . . .		
<b>h</b>	<b>Net section 481(a) adjustment</b> (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (–) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25. . . . .	\$	+15,107
<b>2</b>	Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . . .	<input type="checkbox"/> <b>Yes</b>	<input checked="" type="checkbox"/> <b>No</b>
<b>3</b>	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.		

<b>Part II</b>	<b>Change to the Cash Method For Advance Consent Request</b> (see instructions)
	Applicants requesting a change to the cash method must attach the following information:
<b>1</b>	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
<b>2</b>	An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions)

<b>1</b>	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
<b>a</b>	A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
<b>b</b>	If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)–(c) of Rev. Proc. 2004-34.
<b>c</b>	If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)–(f) of Rev. Proc. 2004-34.
<b>2</b>	If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following:
<b>a</b>	A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
<b>b</b>	A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
<b>c</b>	A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
<b>d</b>	A statement explaining whether the inventorable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.



**Schedule C—Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1** Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a** Valuing inventory (e.g., unit method or dollar-value method).
  - b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c** Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d** Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2** If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3** If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4** If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5** Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6** If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1** If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2** If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a** A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b** A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c** If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d** A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e** A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f** A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g** A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3** If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4** If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

**Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other**  
**Section 263A Assets** (see instructions)**Part I Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8.)

- 1** To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2a** Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
- b** If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No  
If line 2b is "No," attach an explanation.
- c** If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d** If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No  
If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.  
If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.
- 3a** Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b** If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
- c** Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4** To determine a contract's completion factor using the percentage-of-completion method:
- a** Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
- b** If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5** Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

**Part II Change in Valuing Inventories Including Cost Allocation Changes** (Also complete Part III on pages 7 and 8.)

- 1** Attach a description of the inventory goods being changed.
- 2** Attach a description of the inventory goods (if any) NOT being changed.
- 3a** Is the applicant subject to section 263A? If "No," go to line 4a ☐ Yes ☐ No
- b** Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No  
If "No," attach a detailed explanation.
- 4a** Check the appropriate boxes below.
- |  | Inventory Being Changed |                 | Inventory Not Being Changed |
|--|-------------------------|-----------------|-----------------------------|
|  | Present method          | Proposed method | Present method              |
| <b>Identification methods:</b>               |                         |                 |                             |
| Specific identification . . . . .            |                         |                 |                             |
| FIFO . . . . .                               |                         |                 |                             |
| LIFO . . . . .                               |                         |                 |                             |
| Other (attach explanation) . . . . .         |                         |                 |                             |
| <b>Valuation methods:</b>                    |                         |                 |                             |
| Cost . . . . .                               |                         |                 |                             |
| Cost or market, whichever is lower . . . . . |                         |                 |                             |
| Retail cost . . . . .                        |                         |                 |                             |
| Retail, lower of cost or market . . . . .    |                         |                 |                             |
| Other (attach explanation) . . . . .         |                         |                 |                             |
- b** Enter the value at the end of the tax year preceding the year of change XXXXXXXXXX
- 5** If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
- a** Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b** **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c** **Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B—Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material . . . . .		
2 Direct labor . . . . .		
3 Indirect labor . . . . .		
4 Officers' compensation (not including selling activities) . . . . .		
5 Pension and other related costs . . . . .		
6 Employee benefits . . . . .		
7 Indirect materials and supplies . . . . .		
8 Purchasing costs . . . . .		
9 Handling, processing, assembly, and repackaging costs . . . . .		
10 Offsite storage and warehousing costs . . . . .		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle . . . . .		
12 Depletion . . . . .		
13 Rent . . . . .		
14 Taxes other than state, local, and foreign income taxes . . . . .		
15 Insurance . . . . .		
16 Utilities . . . . .		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . . .		
18 Engineering and design costs (not including section 174 research and experimental expenses) . . . . .		
19 Rework labor, scrap, and spoilage . . . . .		
20 Tools and equipment . . . . .		
21 Quality control and inspection . . . . .		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant . . . . .		
23 Licensing and franchise costs . . . . .		
24 Capitalizable service costs (including mixed service costs) . . . . .		
25 Administrative costs (not including any costs of selling or any return on capital) . . . . .		
26 Research and experimental expenses attributable to long-term contracts . . . . .		
27 Interest . . . . .		
28 Other costs (Attach a list of these costs.) . . . . .		

**Part III Method of Cost Allocation** (see instructions) (continued)**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses . . . . .		
2 Research and experimental expenses not included in Section B, line 26 . . . . .		
3 Bidding expenses not included in Section B, line 22 . . . . .		
4 General and administrative costs not included in Section B . . . . .		
5 Income taxes . . . . .		
6 Cost of strikes . . . . .		
7 Warranty and product liability costs . . . . .		
8 Section 179 costs . . . . .		
9 On-site storage . . . . .		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . .		
11 Other costs (Attach a list of these costs.) . . . . .		

**Schedule E—Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note.** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . . ☐ Yes ☐ No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? . . . . ☐ Yes ☐ No  
If "Yes," enter the applicable section ►
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? . . . . ☐ Yes ☐ No  
If "Yes," state the election made ►
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . . ☐ Yes ☐ No
- c Is the property public utility property? . . . . ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

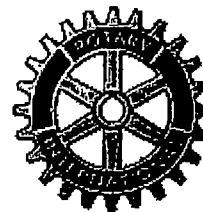
FLORENCE ROTARY CLUB  
#57-6036415  
06/30/14

FORM 3115

PART IV #25 – ROTARY INTERNATIONAL REQUIRED NEW SOFTWARE THAT USES THE ACCRUAL BASIS OF ACCOUNTING. CONSEQUENTLY, “MEMBERSHIP DUES RECEIVABLE” WAS ADDED TO THE FINANCIAL STATEMENTS TO CHANGE FROM THE CASH BASIS OF ACCOUNTING TO THE ACCRUAL BASIS OF ACCOUNTING AT THE BEGINNING OF THE TAX YEAR RESULTING IN THE FOLLOWING 481(a) ADJUSTMENT:

PREPAYMENT OF MEMBERS DUES AT 6/30/13 (6/30/13 BALANCE SHEET ATTACHED)	\$7,996.00
POSTING OF RECEIVABLES AT 7/1/13 (GENERAL LEDGER SHEETS ATTACHED)	<u>7,111.00</u>
TOTAL 481(a) ADJUSTMENT	\$15,107.00

# Florence Rotary Club



## Club Accounts

Balance Sheet for period ending 30 June 2013

Printed 10/23/2013

### ACCUMULATED FUNDS

#### Christmas Ornaments

Balance at beginning of year  
Excess (Deficit) for period  
Balance to Date

① \$852.00  
\$110.00 - ②  
\$962.00

#### Club Funds

Balance at beginning of year  
Excess (Deficit) for period  
Adjustments  
Balance to Date

① \$217,347.59  
(\$4,652.07) ②  
(\$1,112.27)  
\$211,583.25

### TOTAL FUNDS

\$212,545.25

Represented by:

### ASSETS

First Reliance Money Market  
BB&T Money Market  
BB&T Checking Account  
Wachovia Mmkt #3497  
First Reliance Bank CD  
Wachovia Money Mkt #4274  
Member's Current Accounts

\$25,571.15  
\$50,727.83  
\$11,177.98  
\$24,933.18  
\$52,359.12  
\$55,771.89  
(\$7,995.90)

Total Assets

\$212,545.25


NET ASSETS

✓ \$212,545.25

✓ ① 218200

✓ ② -5654.34 deficit

07/01/2013	StartBal	?	Starting Balance/Grich, Paul B. Grich, Paul B.	196.00	1,113.00
07/01/2013	StartBal	?	Starting Balance/Guerriero, Johnny Guerriero, Johnny	809.00	1,922.00
07/01/2013	StartBal	?	Starting Balance/Hill, Robby Hill, Robby	398.00	2,320.00
07/01/2013	StartBal	?	Starting Balance/Humphries, Carl M Humphries, Carl M	477.00	2,797.00
07/01/2013	StartBal	?	Starting Balance/Hunt, Donald T. Hunt, Donald T.	196.00	2,993.00
07/01/2013	StartBal	?	Starting Balance/Hutchinson, Hector Hutchinson, Hector	101.00	3,094.00
07/01/2013	StartBal	?	Starting Balance/Johnston, Anthony J. III Johnston, Anthony J. III	503.00	3,597.00
07/01/2013	StartBal	?	Starting Balance/King, Ann R King, Ann R	238.00	3,835.00
07/01/2013	StartBal	?	Starting Balance/Kirkland, Crystal Kirkland, Crystal	196.00	4,031.00
07/01/2013	StartBal	?	Starting Balance/Lewis, Jill Heiden Lewis, Jill Heiden	206.00	4,237.00
07/01/2013	StartBal	?	Starting Balance/Logan, Harry Logan, Harry	( 10.00)	4,227.00
07/01/2013	StartBal	?	Starting Balance/Lowe, Phillip Lowe, Phillip	392.00	4,619.00
07/01/2013	StartBal	?	Starting Balance/McBride, Ray McBride, Ray	442.00	5,061.00
07/01/2013	StartBal	?	Starting Balance/McDonald, Barry W McDonald, Barry W	( 40.00)	5,021.00
07/01/2013	StartBal	?	Starting Balance/McHugh, Kevin McHugh, Kevin	196.00	5,217.00
07/01/2013	StartBal	?	Starting Balance/Richardson, Thomas B. Richardson, Thomas B.	25.00	5,242.00
07/01/2013	StartBal	?	Starting Balance/Robinson, Chellie Robinson, Chellie	196.00	5,438.00
07/01/2013	StartBal	?	Starting Balance/Rosenlund, Gerry T. Rosenlund, Gerry T.	121.00	5,559.00
07/01/2013	StartBal	?	Starting Balance/Scott, Christopher H Scott, Christopher H	196.00	5,755.00
07/01/2013	StartBal	?	Starting Balance/Shields, Stuart J Shields, Stuart J	196.00	5,951.00
07/01/2013	StartBal	?	Starting Balance/Taylor, Tommy Taylor, Tommy	196.00	6,147.00
07/01/2013	StartBal	?	Starting Balance/Von Lutcken, Keith Von Lutcken, Keith	638.00	6,785.00
07/01/2013	StartBal	?	Starting Balance/Walden, Richard Walden, Richard	441.00	7,226.00
07/01/2013	StartBal	?	Starting Balance/Westraad, Ruan Westraad, Ruan	( 196.00)	7,030.00
07/01/2013	StartBal	?	Starting Balance/Williams, Reynolds Williams, Reynolds	81.00	7,111.00
07/01/2013	489582	Checks	Active - R85/1st Qtr Belk, Bert	161.00	7,272.00
07/01/2013	489583	Checks	Active - R85/1st Qtr Bishop, P.D.	71.00	7,343.00
07/01/2013	489584	Checks	Active - R85/1st Qtr Buyck, Mark Jr.	121.00	7,464.00



11/30/2013	Reconcile	?	Reconciled: 12/04/13 01:32:00 PM/Balance: \$55,796.27			55,795.27
12/31/2013		Invoices	/1 Deposits			
12/31/2013	Reconcile	?	Reconciled: 01/09/14 02:57:57 PM/Balance: \$55,801.01	4.74		55,800.01
01/31/2014	Interest	Invoices	/1 Deposits			55,800.01
02/03/2014	Reconcile	?	Reconciled: 02/17/14 12:24:33 PM/Balance: \$55,805.75	4.74		55,804.75
02/28/2014	cash	Invoices	/1 Deposits			55,804.75
02/28/2014	Reconcile	?	Reconciled: 03/08/14 02:30:23 PM/Balance: \$55,810.03	4.28		55,809.03
03/31/2014	Interest	Invoices	/1 Deposits			55,809.03
03/31/2014	Reconcile	?	Reconciled: 04/10/14 09:14:14 PM/Balance: \$55,814.77	4.74		55,813.77
04/30/2014	Interest	Invoices	/1 Deposits			55,813.77
04/30/2014	Reconcile	?	Reconciled: 05/06/14 02:21:38 PM/Balance: \$55,819.20	4.43		55,818.20
05/31/2014	Interest	Invoices	/1 Deposits			55,818.20
05/31/2014	Reconcile	?	Reconciled: 06/13/14 04:19:42 PM/Balance: \$55,823.00	3.80		55,822.00
06/30/2014	Interest	Invoices	/1 Deposits			55,822.00
06/30/2014	Reconcile	?	Reconciled: 07/18/14 02:17:33 PM/Balance: \$55,826.67	3.67		55,825.67
Change in position for 1070 Wells Fargo Money Market #4274				55,825.67	0.00	55,825.67

## 1100 Member DUES Receivable

Date	Ref No	Type	Memo/Description	Debit	Credit	Balance
07/01/2013	StartBal	?	Starting Balance			0.00
07/01/2013	StartBal	?	Starting Balance/Buyck, Mark Jr. Buyck, Mark Jr.	41.00		41.00
07/01/2013	StartBal	?	Starting Balance/Buyck, Mark W. III Buyck, Mark W. III	196.00		237.00
07/01/2013	StartBal	?	Starting Balance/Carraway, Shawn Carraway, Shawn	( 100.00)		137.00
07/01/2013	StartBal	?	Starting Balance/Craven, Darcy M. Craven, Darcy M.	442.00		579.00
07/01/2013	StartBal	?	Starting Balance/Crawford, Kris MD Crawford, Kris MD	196.00		775.00
07/01/2013	StartBal	?	Starting Balance/Dubard, Fred F. III DuBard, Fred F. III	196.00		971.00
07/01/2013	StartBal	?	Starting Balance/Eckles, Eralphia Jr. Eckles, Eralphia Jr.	( 210.00)		761.00
07/01/2013	StartBal	?	Starting Balance/Glancy, Ronald Glancy, Ronald	( 40.00)		721.00
07/01/2013	StartBal	?	Starting Balance/Godwin, Rodney Godwin, Rodney	196.00		917.00



# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by

Name

Telephone

Function

Date / /

Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

## Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

FLORENCE ROTARY CLUB  
POST OFFICE BOX 1933  
FLORENCE, SC 29503

Taxpayer identification number(s)

57-6036415

Daytime telephone number

843-673-9700

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

ANNE MARIE HANNA, CPA  
1515 HERITAGE LANE  
FLORENCE, SC 29505

Check if to be sent copies of notices and communications ☒

Name and address

Check if to be sent copies of notices and communications ☐

Name and address

(Note. IRS sends notices and communications to only two representatives.)

Name and address

(Note. IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number  
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)  
(see instructions)

CHANGE IN ACCT METHOD

3115

7/1/13 - 6/30/14

4 Specific use not recorded on Centralized Authorization File (CAF) If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized:

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document.

If you **do not** want to revoke a prior power of attorney, check here ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

\_\_\_\_\_  
Signature  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Title (if applicable)  
**FLORENCE ROTARY CLUB**  
\_\_\_\_\_  
Print name of taxpayer from line 1 if other than individual

## Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent - enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d Officer - a bona fide officer of the taxpayer organization.
  - e Full-Time Employee - a full-time employee of the taxpayer.
  - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and **Special rules for registered tax return preparers and unenrolled return preparers** in the instructions (PTIN required for designation h).
  - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and **Special rules for registered tax return preparers and unenrolled return preparers** in the instructions (PTIN required for designation i).
  - k Student Attorney or CPA - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2 See the instructions for Part II.

**Note.** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
B	SC	03718	<i>Shane H. Hanna, CPA</i>	5/14/15