

THE HARRY SHAPIRO CHARITABLE FOUNDATION

Official Name: City of North Port Police Department.

Address: 4980 City Hall Boulevard.

Telephone No. 941-429-7302.

Email Add: jayres@northportpd.com.

Name and Title of primary contact person:

Chief Kevin Vespia.

Are you a tax-exempt organization as qualified under Section 501 (c) (3) of the Internal Revenue Code? See attached letter.

Please indicate if your organization provides any one or more of the following:

- ☐ Shelter and assistance to disadvantaged persons
- ☐ Assistance to terminally ill patients
- ☐ Education of youth
- ☐ Health care, shelter or other necessities for economically deprived children
- ☐ Provide Meals
- ☒ Others

Where is your principal office located? Police Services.

Brief description of the project for which funds are being requested:

The North Port Police Department annually conducts an awards banquet and recognizes the hard work and dedicated service to our community through employees, volunteers, and citizens. Each year a select group of people including employees, citizens, and volunteers receive nominations for awards for the outstanding work by not only our employees, but the citizens of North Port. In honor of Harry Shapiro, the North Port Police Department has created a specific award for individuals that go above and beyond for our citizens to ensure high quality of life and safety. This banquet is an opportunity to recognize their efforts. The Harry Shapiro award is dedicated to individuals who have performed

outstanding acts of community service that are not normally expected as part of an employees or volunteers duties.

Another annual event put on by the North Port Police Department is Shop With A Cop. This program has been a huge success and acknowledges there are underprivileged elementary aged students in North Port that will often go without presents for Christmas. Our staff partners with the area school staff present in each of the elementary schools in North Port who identify these children, normally we are able to help 60-70 children. This allows children to interact with law enforcement and other willing community members on a positive note that will hopefully have a lasting effect on them throughout their lives.

Support information:

1) List of names of Directors/ Trustees and officers:

Linda Yates, Mayor	Debbie McDowell, Commissioner
Vanessa Carusone, Vice Mayor	Jill Luke, Commissioner
Christopher Hanks, Commissioner	Peter Lear, City Manager

2) Proof of exemption from Federal Income Tax under Section 501 (c) (3) and statement noting that such status has not been revoked:

See attached.

Submitted by:



Person Submitting: Chief Kevin Vespi

Date: November 9, 2017

The Harry Shapiro Charitable Foundation will expect a complete follow-up report six months from the date of the grant.

Please submit to:

Grace Shapiro Family Representative
The Harry Shapiro Charitable Foundation
13206 Swiftwater Way Lakewood
Ranch, FL 34211

Internal Revenue Service**Department of the Treasury**

P. O. Box 2508
Cincinnati, OH 45201

Date: August 28, 2000

Person to Contact:

Cheryl Skaggs 31-04010
Customer Service Representative

City of North Port Florida
5650 N. Port Blvd.
N. Port, FL 34287

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Employer Identification Number:

59-6072227

Dear Sir:

This is in response to your request for information concerning your organization's exemption from Federal income tax.

As an instrumentality of a governmental unit, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in part:

"Gross income does not include income derived from the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is an instrumentality of a governmental unit, its income is not taxable as explained above. Contributions to instrumentalities are deductible under Section 170(c)(1) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



for John E. Ricketts, Director, TE/GE
Customer Account Services

Jennifer Ayres

From: Scott Skipper <sskipper@cityofnorthport.com>
Sent: Wednesday, November 08, 2017 4:04 PM
To: Jennifer Ayres
Subject: RE: Donation
Attachments: IRS Determination Letter.pdf

Hello Jennifer,

I think anyone can fill this out - it doesn't appear to be title-specific. Hopefully I can provide you with the information that you need:

- The City is not a 501(c)(3). Per the attached correspondence from the IRS, a municipality is federally tax exempt under the provisions of Internal Revenue Code Section 115(1). On a side note, North Port Social Services has often provided this letter to donators of their charitable programs as proof of tax exemption.
- Similar to the above answer, the form is specific to 501(c)(3) organizations and not municipalities – the City doesn't have that same type of management structure. I would list the five elected commissioners and the City Manager along with their titles.
- The attached IRS letter should be sufficient for proof of exemption, just not under 501(c)(3). Since we remain in existence as a municipality and have never been notified of any such tax-exempt revocation, you can safely make the statement that IRC Section 115(1) status has not been revoked.

If any of this information is not enough to proceed, don't forget that this is the Foundation's form. If needed, they should be able to give you guidance on how to convert their 501(c)(3) questions/requests to a tax-exempt municipality format. My guess is that the majority of their donated funds go to 501(c)(3) organizations and they haven't adjusted their forms for tax-exempt governmental entities.

Hope this helps!

Scott

-----Original Message-----

From: Jennifer Ayres [mailto:jayres@northportpd.com]
Sent: Wednesday, November 8, 2017 12:12 PM
To: Scott Skipper <sskipper@cityofnorthport.com>
Subject: Donation

Good afternoon Scott!

I spoke with Char and she advised me to get with you. Last year we received a check from the Harry Shapiro Charitable Foundation for \$10,000 to be used for the K9 program and PD Awards Banquet. This year they are giving us \$15,000 just for the PD Awards Banquet. They asked us to fill out the attached form for tax purposes, but I don't have the answers so I'm turning to you:)

First, should this be filled out by Finance or us? Second, I have highlighted the areas in question. We need a pretty quick turnaround time on this if possible.

Please.....

Jennifer L. Ayres
Business Manager
4980 City Hall Boulevard
North Port, FL 34286
(941) 429-7302
Fax (941) 429-7389

-----Original Message-----

From: Admin-Copier
Sent: Wednesday, November 08, 2017 12:05 PM
To: Jennifer Ayres <jayres@northportpd.com>
Subject: Message from "RNP0026739C2C38"

This E-mail was sent from "RNP0026739C2C38" (MP C4503).

Scan Date: 11.08.2017 12:05:06 (-0500)
Queries to: Admin-Copier@northportpd.com

A City where you can "Achieve Anything."

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