

## Laurie Lane

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**From:** City of Hartsville <hartsvillesc.notifications@gmail.com>  
**Sent:** Thursday, September 15, 2016 4:47 PM  
**To:** rrteal04@gmail.com  
**Cc:** finance  
**Subject:** City of Hartsville - Tax Grant Application 154  
**Attachments:** Baylerball-Invitational-2016-4.pdf; 501c3-Form.pdf; 2016-Secretary-of-State-Registration-Confirmation-1.pdf

<b>Today's Date</b>	September 15, 2016
<b>Organization Name</b>	Bayler's Prayers Endowment
<b>First Name</b>	Risha
<b>Last Name</b>	Teal
<b>Email Address</b>	rrteal04@gmail.com
<b>Phone Number</b>	8438611978
<b>Project Name</b>	Baylerball Invitational
<b>Total Project Budget</b>	21000
<b>Grant Money Requested</b>	5000
<b>Project Information</b>	<p>Baylerball Invitational is a travel baseball tournament that we started in 2015. We brought in 34 teams and raised \$8,000 for Bayler's Prayer. On Sept 10th-11th, 2016 we had our 2nd annual Baylerball tournament. We brought in 67 teams, total of 804 players, to Hartsville for the weekend. We had 3 locations, Byerly Park, Hartsville High School and Hartsville Northern League. All of the proceeds (\$18,792) will be given to Bayler's Prayer Endowment. Bayler's Prayer Endowment was founded in 2010 in memory of my son. This Endowment benefits the Pediatric Hematology/Oncology and Blood disorder department at Palmetto Health Children's Hospital. I have invited George Hatchell, from TB Thomas Center to attend check presentation on October 3rd.</p> <p>I am hoping to receive a grant for we would like to have more fields available for 2017 to bring in more teams. We are reaching out to Coker College to see if it is possible to rent their softball and baseball field. I also would like to promote more. We have manage for the past 2 yrs to do this by word of mouth.</p>
<b>Project Category</b>	Advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity

<b>PY Percent Tourists</b>	0.00
<b>PY Percent All Grants vs Budget</b>	0.00
<b>Current Year</b>	2017
<b>CY Total Budget</b>	21000
<b>CY Funds from City Grants</b>	0
<b>CY Funds from All Grants</b>	5000
<b>CY Total Attendance</b>	5000
<b>CY Total Tourists</b>	4000
<b>CY Percent Tourists</b>	80.00
<b>CY Percent All Grants vs Budget</b>	23.81
<b>Program Information</b>	<a href="https://www.hartsvillesc.gov/wp-content/uploads/formidable/30/Baylerball-Invitational-2016-4.pdf">https://www.hartsvillesc.gov/wp-content/uploads/formidable/30/Baylerball-Invitational-2016-4.pdf</a>
<b>IRS 501 Registration</b>	<a href="https://www.hartsvillesc.gov/wp-content/uploads/formidable/30/501c3-Form.pdf">https://www.hartsvillesc.gov/wp-content/uploads/formidable/30/501c3-Form.pdf</a>
<b>State Charity Registration</b>	<a href="https://www.hartsvillesc.gov/wp-content/uploads/formidable/30/2016-Secretary-of-State-Registration-Confirmation-1.pdf">https://www.hartsvillesc.gov/wp-content/uploads/formidable/30/2016-Secretary-of-State-Registration-Confirmation-1.pdf</a>
<b>Acknowledgement</b>	Yes
<b>Full Name</b>	Risha Teal
<b>Title</b>	Founder of Bayler's Prayers Endowment
<b>Signature Date</b>	September 15, 2016
<b>Signature</b>	Risha Teal

# Baylerball Invitational 2016

SEPT 10TH - 11TH

BYERLY PARK

700 RUSSELL RD HARTSVILLE SC



*Team Entry Fee  
\$225  
Calling All Teams!  
8u- HSU*

*To register your team,  
contact us today!*

Risha Teal-843.861.1978

rrteal04@gmail.com

Rob Teal-803.459.4288

baylerball@gmail.com

Paul Biagiotti 910.262.3095

playtopgunsports@gmail.com



In memory of Bayler Teal  
Proceeds benefit Bayler's  
Prayer Endowment



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 18 2001

PALMETTO HEALTH FOUNDATION  
NINE RICHLAND MEDICAL PARK STE 600  
COLUMBIA, SC 29203

Employer Identification Number:  
57-0725699  
DLN:  
201336000  
Contact Person: MRS T FARR ID# 52404  
Contact Telephone Number:  
(877) 829-5500  
Date of Exemption:  
February 1982  
Internal Revenue Code  
Section 501(c)(3)

Dear Applicant:

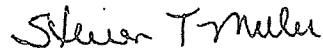
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours



Steven T. Miller  
Director, Exempt Organizations

PALMETTO HEALTH FOUNDATION

Item Changed	From	To
Merger	of Baptist Medical Center Foundation	into your your organization

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

▷ Richland Regional Medical  
Center Foundation  
Two Richland Memorial Park  
Columbia, S.C. 29203

Person to Contact Jim Fillmore

Telephone Number: (202) 566-3893

Refer Reply to: E:EO:R:3-LK

Date: MAY 13 1988

Employer Identification Number: 57-0725699  
Key District: Atlanta

Legend:

M = Hospital Services  
N = New Hospital Services  
O = Hospital Services, Inc.  
P = Providence Hospital  
Q = Richland Regional Medical Center Foundation  
R = Richland Memorial Hospital  
S = South Carolina Baptist Hospital  
T = Lexington County Hospital  
U = Lexington County Health Care Association, Inc.  
V = Palmetto Health Services, Inc.  
W = Ronald McDonald House

Dear Taxpayer:

This letter is in reply to your ruling request dated August 28, 1987, as supplemented by letters dated August 31, 1987, and January 4, 1988. These ruling requests were submitted on behalf of P, Q, R, and S, which have requested certain rulings concerning their reorganization plan.

M is a not-for-profit taxable organization which provides laundry services for its members P, R, S, and T. Each member's interest in M is determined by its capital contribution. The laundry service provided by M is almost exclusively for these four members.

P is a hospital recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue code and is classified as not a private foundation under sections 509(a)(1) and 170(b)(1)(A)(iii) of the Code.

Q is an organization that supports the operations of a charitable hospital. It is recognized as exempt under section 501(c)(3) of the Code and is classified as not a private foundation under section 509(a)(3).

R is a political subdivision of the state and comes within section 115 of the Code. It operates a hospital and is recognized as exempt under section 501(c)(3) and is classified as not a private foundation under sections 509(a)(1) and 170(b)(1)(A)(iii).

Richland Regional Medical Center Foundation

S is a hospital recognized as exempt from federal income tax under section 501(c)(3) of the Code and is classified as not a private foundation under sections 509(a)(1) and 170(b)(1)(A)(iii).

T is a hospital that is a political subdivision of the state and comes within section 115 of the Code. T is not exempt from tax under 501(c)(3).

U is a not-for-profit taxable organization. It is the sole owner of V, which is a for-profit entity that will receive T's membership interest in M.

Because M has greatly increased its capabilities, it can service many more organizations. M's members have decided that it would best serve their purposes to change M into a for-profit organization so that it can provide services to the public and organizations that are not exempt from tax.

Prior to the restructuring of M, R will transfer its interest in M to Q, and T will transfer its interest to V. These interests will be transferred for value as Q and V will issue notes to R and T.

The restructuring process will proceed as follows: M will create N, a wholly-owned subsidiary of M. M will then transfer all of its assets and liabilities to N in exchange for all of N's voting stock. M would immediately liquidate, transferring all of its stock in N to its members, P, Q, S, and V. Upon the dissolution of M, N will assume the name O. Each of N's four shareholders will elect two of N's directors. Action by N's Board of Directors will require a two-thirds vote. In addition, the day-to-day operations of N will be carried out by its president who will be appointed by N's Board but will not otherwise be related to P, Q, S, or V.

N will expand the base of organizations served and expand the types of services provided. It will then establish a uniform and nondiscriminatory price system for its services. That is, the same price standards will apply equally to the shareholders, public, taxable entities, and exempt entities. However, services may be donated to certain unrelated organizations that are exempt under section 501(c)(3) of the Code, e.g., W. The actual pricing may vary based on objective business considerations such as volume of business and distance of delivery.

Finally, services may be provided to N by any of the related organizations. However, these services will be provided at arm's length and for fair market value.

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Sections 501(a) and 501(c)(3) of the Code provide, in part, for exemption from federal income tax of corporations organized and operated exclusively for charitable purposes provided that no part of the net earnings inures to the benefit of any private shareholder or individual.

Section 1.501(c)(3)-1(c)(2) of the Income Tax Regulations provides that an organization is not operated exclusively for an exempt purpose if its net earnings inure in whole or in part to the benefit of "private shareholders or individuals" as that term is defined in section 1.501(a)-1.

Section 1.501(a)-1(c) of the regulations provides that for purposes of section 501 of the Code "private shareholder or individual" refers to a person having a personal and private interest in the activities of the organization.

Section 512(a) of the Code provides that the term "unrelated trade or business taxable income" refers to the gross income received from the performance of an unrelated trade or business as defined in section 513, excluding any modifications listed in section 512(b).

Section 512(b)(1) of the Code excludes dividends from gross unrelated trade or business taxable income.

Section 512(b)(5) provides that all gains from any disposition of property other than stock-in-trade, property properly includible in inventory or property held primarily for sale to customers in the ordinary course of business will be excluded from gross unrelated trade or business taxable income.

Section 513(a) of the Code defines the term "unrelated trade or business" as any trade or business the conduct of which is not substantially related to the performance of its exempt purpose.

Moline Properties, Inc. v. Commissioner, 319 U.S. 436, (1943), Britt v. United States, 431 F. 2d 227, (1970) and Krivo Industrial Supply Co. v. National Distillers and Chemical Corp., 438 F. 2d 1098 (1973), provide that a parent corporation and its subsidiaries are separate legal entities for tax purposes provided that the subsidiary is not so controlled by the parent that it is merely an instrumentality of the parent.

There is nothing that prevents an organization described in section 501(c)(3) of the Code from having a membership interest in a not-for-profit corporation. Furthermore, there is nothing to prevent an organization described in section 501(c)(3) from owning stock in a for-profit corporation. Therefore, the proposed restructuring of a not-for-profit corporation to a

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for-profit corporation and the changing from membership control to stock ownership will have no adverse affect on the exemption of P, Q, and S under section 501(c)(3). Moreover, because R will have transferred its membership prior to any restructuring of N, the restructuring will have no affect on R's exemption under section 501(c)(3).

The restructuring of the relationships of N, P, Q, R, and S will not alter the exempt function nor the operations of P, Q, R, or S. In addition, the restructuring does not result in the flow of any net earnings of P, Q, R, or S to any private shareholder or individual. Accordingly, we rule that the proposed restructuring and related transactions will not result in prohibited inurement nor will it otherwise adversely affect P, Q, R, or S's tax exempt status or private foundation classification.

Prior to the restructuring, R will transfer its membership in M to Q. T, a nonexempt entity, will transfer its interest to V. Both of these conveyances will be for fair market value. R's interest will be conveyed for fair market value to an organization exempt from tax under section 501(c)(3) of the Code, not to private individuals or shareholders. Furthermore, the described conveyances will not alter the purposes or operations of P, Q, R, or S. Accordingly, we rule that the above described conveyances will not result in prohibited inurement nor otherwise have any adverse affect on the exemptions of P, Q, R or S.

Because the described conveyance is a disposition of property other than stock-in-trade, inventory, or property held for sale to customers in the ordinary course of trade or business, it will not result in unrelated taxable income to P, Q, R, or S.

Because P, Q, R, and S are all minority shareholders of N and because N's day-to-day affairs are carried out by its president, none of N's activities are attributable to P, Q, R, or S. Accordingly, we rule that the business activities of N will have no adverse affect on the exemptions of P, Q, R, and S. Thus, N's providing laundry service or other business services to P, Q, R, S, T, U, V, other tax-exempt entities, taxable entities, and the general public will have no adverse affect on the exemptions of P, Q, R, and S.

Because dividends are excluded from gross unrelated business income, under section 512(b)(1) of the Code, we rule that the dividends paid to P, Q, and S will not result in unrelated trade or business income to P, Q, and S.

N's provision of services to any tax-exempt owner of N will not constitute unrelated trade or business to any such owner. Moreover, the provision of such services will not adversely affect the tax-exempt status nor the private foundation classification of P, Q, R and S.

Richland Regional Medical Center Foundation

As long as services provided to P, Q, R, S, other tax-exempt entities and non-exempt entities are at fair market value, we rule that no prohibited inurement will occur.

Furthermore, N may provide services below cost or at no charge, to organizations exempt under section 501(c)(3) the Code, such as W, without adversely affecting the exempt status of P, Q, R, or S.

We are informing your Key District Office of this action. Because this ruling may resolve any future tax consideration regarding your operations, you should keep a copy of this ruling in your permanent records.

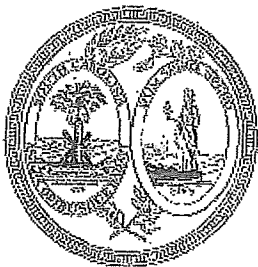
This ruling is based on the understanding that there will be no material change in the facts upon which it is based. Any change should be reported to your key District Director.

This ruling is directed only to the taxpayers who requested it. Section 6110(j)(3) of the Code provides that it may not be used or cited as precedent.

Sincerely yours,

A handwritten signature in cursive script that reads "Milton Cerny".

Milton Cerny  
Chief, Exempt Organizations  
Rulings Branch



State of South Carolina  
Office of the Secretary of State  
The Honorable Mark Hammond

Feb 4, 2016

Palmetto Health Foundation  
Ms. Lynne M Pitzer  
1600 MARION ST  
COLUMBIA, SC 292012913

RE: Registration Confirmation

Charity Public ID: P4765

Dear Ms. Lynne M Pitzer :

This letter confirms that the Secretary of State's Office has received and accepted your Registration, therefore your charitable organization is in compliance with the registration requirement of the "South Carolina Solicitation of Charitable Funds Act." The registration of your charitable organization will expire on Feb 15, 2017. If any of the information on your Registration form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization.

If you have not yet filed your annual financial report or an extension for the annual financial report, the annual financial report is still due 4 ½ months after the close of your fiscal year. Annual financial reports must either be submitted on the Internal Revenue Service Form 990 or 990-EZ or the Secretary of State's Annual Financial Report Form. There is no fee associated with filing an annual financial report with our office. If your organization files IRS Form 990 or 990-EZ and you wish to extend the filing of that form with us, please submit a copy of your IRS Form 8868. If your organization files the Secretary of State's Annual Financial Report Form, and you wish to extend the filing of that form with us, please submit a written request to the Division of Public Charities. **Failure to submit the annual financial report may result in an administrative fine of up to \$2,000.**

If you have any questions or concerns, please visit our Website at [www.scsos.com](http://www.scsos.com) and review the Public Charities section or contact our office at (803) 734-1790.

Sincerely,

Kimberly S. Wickersham  
Director, Division of Public Charities