

Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

OMB No. 1545-1150

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

**A** For the 2018 calendar year, or tax year beginning 7/01, 2018, and ending 6/30, 2019

**B** Check if applicable: **C**

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** ROTARY CLUB OF KENT  
PO BOX 6  
KENT, OH 44240

**D** Employer identification number  
34-6557807

**E** Telephone number  
330-322-3288

**F** Group Exemption Number

**G** Accounting Method:  Cash  Accrual Other (specify) \_\_\_\_\_

**I** Website: WWW.KENTROTARY.ORG

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

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

**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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 65,631.

**Part II 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.

	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	49,878.
	<b>3</b>	Membership dues and assessments	<b>3</b>	15,753.
	<b>4</b>	Investment income	<b>4</b>	
	<b>5 a</b>	Gross amount from sale of assets other than inventory	<b>a</b>	
	<b>5 b</b>	Less: cost or other basis and sales expenses	<b>5 b</b>	
	<b>5 c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5 c</b>	
	<b>6</b>	Gaming and fundraising events:		
	<b>6 a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6 a</b>	
	<b>6 b</b>	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)	<b>6 b</b>	
	<b>6 c</b>	Less: direct expenses from gaming and fundraising events	<b>6 c</b>	
	<b>6 d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6 d</b>	
	<b>7 a</b>	Gross sales of inventory, less returns and allowances	<b>7 a</b>	
	<b>7 b</b>	Less: cost of goods sold	<b>7 b</b>	
	<b>7 c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7 c</b>	
	<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>	
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	65,631.
<b>Expenses</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	1,685.
	<b>11</b>	Benefits paid to or for members	<b>11</b>	15,337.
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	
	<b>16</b>	Other expenses (describe in Schedule O) SEE SCHEDULE O	<b>16</b>	53,249.
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	70,271.
	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-4,640.
<b>Net Assets</b>	<b>19</b>	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)	<b>19</b>	7,942.
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	3,302.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2018)



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 Schedule O to respond to any question in this Part V.

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35 b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
35 c 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?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37 b Did the organization file Form 1120-POL for this year?
38 a 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?
38 b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39 a Initiation fees and capital contributions included on line 9
39 b Gross receipts, included on line 9, for public use of club facilities.
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40 b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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?
40 c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40 e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42 a The organization's books are in care of
42 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?
42 c At any time during the calendar year, did the organization maintain an office outside the United States?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041
44 a Did the organization maintain any donor advised funds during the year?
44 b Did the organization operate one or more hospital facilities during the year?
44 c Did the organization receive any payments for indoor tanning services during the year?
44 d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45 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)?

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 Schedule C, Part II. Yes No 47
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48
49a Did the organization make any transfers to an exempt non-charitable related organization? 49a
b If 'Yes,' was the related organization a section 527 organization? 49b
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.'

Table with 5 columns: (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.

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.'

Table with 3 columns: (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 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: ROGER SIDOTI, Type or print name and title: PRESIDENT, Date

TAXPAYER'S COPY

Paid Preparer Use Only Print/Type preparer's name: AL STEFANOV, Preparer's signature: AL STEFANOV, Date, Check self-employed, PTIN: P00358511, Firm's name: ESCOTT & COMPANY LLC, Firm's address: 628 SOUTH WATER STREET, KENT, OH 44240, Firm's EIN: 30-0220579, Phone no.: 330-673-4819

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

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

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

OMB No. 1545-0047

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.

**2018**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

ROTARY CLUB OF KENT

Employer identification number

34-6557807

**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

CLUB SERVICE EXPENSES.....	\$	3,049.
COMMUNIITY SERVICE EXPENSES.....		1,111.
INTERNATIONAL SERVICE.....		14,584.
OFFICE EXPENSES.....		96.
OTHER PROGRAM EXPENSES.....		2,044.
SUPPLIES.....		2,051.
WEEKLY LUNCHEON PROGRAM EXP.....		30,314.
<b>TOTAL</b>	<b>\$</b>	<b>53,249.</b>

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

PHILANTHROPY

**FORM 990-EZ, PART III, LINE 31**  
**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

DESCRIPTION	GRANTS	PROGRAM SERVICE EXPENSES
COMMUNITY SERVICE		1,111.
INCLUDES FOREIGN GRANTS: NO		
<b>TOTAL</b>	<b>\$ 0.</b>	<b>\$ 1,111.</b>

IRS e-file Signature Authorization for an Exempt Organization

Form 8879-EO

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning 7/01, 2018, and ending 6/30, 2019

2018

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

ROTARY CLUB OF KENT

34-6557807

Name and title of officer

PRESIDENT

ROGER SIDOTI

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 5 rows (1a-5a) and 2 columns (b Total revenue, b Total tax, b Tax based on investment income, b Balance Due) and 3 columns (1b-5b) for amounts.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete.

Officer's PIN: check one box only

I authorize ESCOTT & COMPANY LLC to enter my PIN 78077 as my signature

Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

TAXPAYER'S COPY

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

34155861965

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

AL STEFANOV

Date

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2018)