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TO: Internal Revenue Service

RE: Charitable Contribution for Income Tax Purposes

Rotary International Student Exchange Program

Income Tax Regulation 1.170 A-2 permits families maintaining exchange students as a member of their household to consider \$50 per month or part of month as a charitable Contribution for Income Tax purposes, effective December 31, 1969 as long as:

- 1. The student lived in your home under a written agreement between host family and Rotary.
- 2. The student is not a relative or dependent
- 3. The Student must be attending high school as a full time student

This is to certify that, under an agreement with Rotary International and District 3790

Youth Exchange Program,		is an exchange
student who lived with the		family from
the date of	to	
Host Family address:		
Rotary Club President's signature:		

The following information must be provided with your return:

A copy of the this form as the agreement between host family and Rotary

A summary of the items you paid to maintain the student

A statement that gives the dates the student lived with you, the dates of the student's full-time attendance at school, and the name and location of the school.

Please note that you have to actually spend the \$50 on qualified expenses to get the deduction.

Linda Spotts, D7390 YEP Chair Rotary Youth Exchange Program crosswinds@pa.net

Walt Tilley, Inbound Chair wtilley@stockandleader.com