PBRCA's Tax Exempt Status

PBRCA is a 501(c)(3) tax-exempt organization that has been recognized by the Internal Revenue Service as a public charity for purposes of charitable contribution deductibility. Federal and state law establish requirements both for obtaining and maintaining 501(c)(3) status, and organizations must continue operating in a manner consistent with their stated exempt purpose.

Under PBRCA's By-Laws, **Article 1, Section 2**, the Club is organized as a nonprofit corporation under Florida law and is to be recognized as a federally tax-exempt organization. **Article 1, Section 3** further states that the Club's primary objective is to foster educational and technical advancement in model aeronautics, recognize leadership in aircraft modeling, and provide guidance and direction in model aeronautics.

To qualify for tax exemption under Section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes, and no part of its earnings may benefit private individuals. PBRCA's operation of a model aviation flying club, educational activities, and promotion of technical advancement in model aeronautics are consistent with these exempt purposes.

PBRCA's ability to fulfill its exempt mission is closely tied to access to suitable flying facilities. If the Club were to lose access to its current flying sites, the cost of acquiring or leasing replacement land and developing comparable RC flying infrastructure—including runways and supporting amenities—is beyond the Club's financial capacity. Under such circumstances, the Board would need to evaluate whether and how the Club could continue carrying out its exempt purpose consistent with its governing documents and tax-exempt obligations.

If the organization were ultimately unable to continue operating in furtherance of its exempt purpose and dissolution became necessary, **Article 20, Section 3** of PBRCA's By-Laws provides that, upon dissolution, Club assets must be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or to a federal, state, or local governmental entity for a public purpose.