



# APPLICATION FOR FEE WAIVER

NAME OF ORGANIZATION: Chabad Lubavitch of Utah

ADDRESS: 1760 South 1100 East

CITY: SLC STATE: UT ZIP CODE: 84105

CONTACT PERSON: Rabbi Avrami Zippel PHONE NUMBER: 801 414 3377 EMAIL: avrami@jewishutah.com

### ORGANIZATION OVERVIEW (which could include mission, history, and demographics served):

see email

Have you previously requested a fee waiver from SLCo? Yes

If yes, when and for what facility? Menorah Placement @ Abravanel Hall

What fees are you requesting be waived? Rental fees for Downtown Menorah

Fee waiver value \$ 805

Please describe your justification for requesting the fee waiver:

see email

### PLEASE ATTACH:

- Copy of organization's nonprofit status.
- Flyer, invitation or event announcement.
- Copy of independent audit. If you do not have one, please enclose a copy of current financial statements.

The undersigned hereby acknowledges that he or she has authority to bind the organization listed in the applicant. The applicant accepts the following terms and conditions as a condition of receiving and using County funds or the waiver of fees: County funds will be used solely for the purposes approved by the Mayor of Salt Lake County as applied for in this applicant. Any expenditure for purposes other than those approved will require a return of the entire grant amount and may disqualify the applicant from receiving any additional County funds. It is further understood that no grant fund will be made available to any County officer or employee or in violation of the requirements of the Public Employees Ethics Act (67-16-1 et seq.). No grant funds will be used for political or campaign purposes. As a further condition of the grant, all County funds may be subject to an audit as required by Salt Lake County. The grantee is required to complete the Disbursement of Funds Report Form for contributions more than \$2,500.00.

Dated this 6 day of Nov., 2023.

Applicant [Signature]

## Matthew Castillo

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**From:** Melinda Cavallaro  
**Sent:** Monday, November 13, 2023 5:46 PM  
**To:** Matthew Castillo  
**Subject:** Part 1 of 2 emails FW: Fee Waiver for 2023-Chabad Lubavitch of Utah  
**Attachments:** Nov 6, Doc 1.pdf

Hi Matt,

Here is part 1 of 2 emails from Rabbi Zippel.

Thanks,

M

### Melinda Cavallaro

She/Her/Hers

Associate Division Director – Event Services

p: 385-468-1012

e: [mcavallaro@slco.org](mailto:mcavallaro@slco.org)



Division Office  
50 West 200 S  
Salt Lake City

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**From:** Laura Sudweeks <LSudweeks@slco.org>  
**Sent:** Monday, November 6, 2023 2:01 PM  
**To:** Melinda Cavallaro <Mcaavallaro@slco.org>  
**Subject:** FW: Fee Waiver for 2023-Chabad Lubavitch of Utah

Hi Melinda,

Attached is the correct fee waiver form that I received from Chabad Lubavitch of Utah. Because it's a handwritten form, he did include additional information on the attached & in this email. I wonder if we can ask for a form that can be filled in for future requests?

Overview - Chabad Lubavitch of Utah is the local branch of the world's largest Jewish outreach movement and is dedicated to furthering Jewish awareness and observance here in Salt Lake County, and throughout the State of Utah. We are also committed to bringing the beauty of Jewish observance and celebration, such as the lights of Chanukah to the wider community. One of the main areas through which we do this is the Nightly Menorah Lightings at Abravanel Hall Plaza each year since 2017.

Justification - As a non-profit, every part of this project needs to be raised from the local community. Waiving the rental fee would allow us to utilize those funds to better enhance the Menorah and the Nightly Lighting Ceremonies.

### Laura Sudweeks

Event Manager

p: 385-468-1031

e: [lsudweeks@slco.org](mailto:lsudweeks@slco.org)

# MENORAH LIGHTINGS!

🔥 Thursday, December 7 – 8:00 pm

🔥 Friday, December 8 – 4:00 pm

🔥 Saturday, December 9 – 8:00 pm

🔥 Sunday, December 10 – 8:00 pm

🔥 Monday, December 11 – 8:00 pm

🔥 Tuesday, December 12 – 8:00 pm

🔥 Wednesday, December 13 – 6:00 pm

🔥 Thursday, December 14 – 8:00 pm



ENJOY THE BEAUTY OF  
CHANUKAH  
FOR ALL 8 NIGHTS!

FOR MORE INFORMATION VISIT  
[JEWISHUTAH.COM](http://JEWISHUTAH.COM)  
OR CALL 801-467-7777

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
1100 COMMERCE STREET  
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: DEC 30 1992

CHABAD LUBAVITCH OF UTAH INC  
2630 EAST STRINGHAM AVE NOA222  
SALT LAKE CITY, UT 84109

Employer Identification Number:

87-0500798

Contact Person:

SHARI FLOWERS

Contact Telephone Number:

(214) 767-3526

Accounting Period Ending:

June 30

Form 990 Required:

No

Addendum Applies:

N/A

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that

Letter 947(DO/CG)

CHABAD LUBAVITCH OF UTAH INC

you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt

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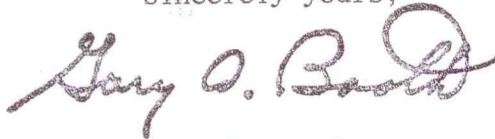
CHABAD LUBAVITCH OF UTAH INC

status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Gary O. Booth". The signature is written in dark ink and is positioned above the typed name and title.

Gary O. Booth  
District Director