

July 19, 2023

Gina Peebles, Assistant County Manager-Chief of Staff
12 SE 1st Street
Gainesville, FL 32601
Re: Plaque Request

I represent Kirby Smith Chapter 202, UDC. I understand the chapter has been in contact with the County regarding a plaque that was affixed to the old Alachua County Courthouse that listed the name of Civil War veterans. The chapter would like the County to donate the plaque to the chapter for use in their mission to educate and inform the citizens of Alachua County and the State of Florida about Florida's role in the Civil War.

It is further my understanding that the plaque has been declared "surplus" property and in order to donate it the chapter, the chapter would need to demonstrate to the County that it is a non-profit charitable organization..., which has been held to be tax exempt under the provisions of s. 501 of the Internal Revenue Code of 1954, and which has as its *principal mission*: 273.0 1-3, (b) education, and 274.05, Surplus Property. Therefore, the chapter would qualify for donation of the plaque by the County, for the purpose that the statute was enacted.

It is my legal opinion that the chapter qualifies as it is a non-profit organization, recognized by the Internal Revenue Code, and by its primary function being education, as referenced in Florida Statute 273.01(b). The chapter has been in existence 125 years and has a long record of supporting the National U.D.C. General and Florida Division Scholarships, have founded a division scholarship of their own, Mrs. Albert H. Miller Scholarship, holding \$17,261,17, and are currently sponsoring two students, Sarah Jane Montgomery and Ashton Reynolds, for a FL Division Scholarship. I have provided a 1934 newspaper article which mentions the chapter began the first UF Scholarship and were assisting five students at the time. The chapter has a long-documented history of educational work in Alachua County and throughout Florida.

The chapter also purchases and donates library books, issues Certificates of Merit to Alachua County schools' scholars, and Certificates of merit and Medals to R.O.T.C. cadets at high schools and universities. The chapter has two speakers who go out into the state and present educational/historical, public and group programs.

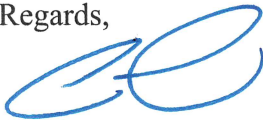
330 SW 1st Ave • Trenton, FL 32693 • (352) 463-1025
llanderlaw@gmail.com

For our Arts & Literature report the chapter shares and presents educational/historical programs at chapter meetings and compiles a yearly list of books read. The chapter purchases and sells educational/historical books at convention and by word-of-mouth. The chapter organizes field trips to artistic and historical locations. They collect , preserve and compile historical artifacts, such as the plaque they are requesting, for educational purposes.

Personally, members also contribute to other educational organizations, and have participated in funding and erecting educational/historical markers at Alachua Sink, The Robb House Museum, Alachua County Medical Society, Alliance and Auxiliary, old Alachua General Hospital site, Gainesville Woman's Club and more.

It is my legal opinion that the County may donate the plaque to the chapter. The chapter qualifies under all aspects of the criteria for donation of surplus property. The chapter has arguably one of the longest records of continuous educational functions in Alachua County. The chapter intends to use the plaque to continue that educational mission. If there are any issues that I raise in this correspondence that you need further information or believe are in error, please let me know and I will address them promptly. It is our request that the plaque is donated to and released to the members of the Kirby Smith Chapter 202 UDC at the County's earliest convenience.

Regards,



Lindsey Lander

RECEIVED

Internal Revenue Service

Department of the Treasury

AUG 25 2002

P.O. Box 2508
Cincinnati, OH 45201

Date: August 21, 2002

Person to Contact:
Robert Molloy 31-04023
Customer Service Representative
Toll Free Telephone Number:
8:00 A.M. to 6:30 P.M. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
54-0631483

United Daughters of the Confederacy
328 North Boulevard
Richmond, VA 23220-4009

Dear Sir or Madam:

This is in response to a request for affirmation of your organization's exempt status.

In October 1967, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(2).

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

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization 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 organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

United Daughters of the Confederacy
54-0631483

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and

UNITED DAUGHTERS OF THE CONFEDERACY®
Annual Financial Report and Required 501(c)(3) Form

Division Florida City of Charter Gainesville
 Entity Kirby Smith Chapter, UDC Chapter Number 202

This form must be completed annually by every entity of the Organization. The original form and one copy must be submitted to the Division Treasurer each year by October 31. Keep one copy in entity files for at least 6 years. The Division Treasurer will send the original form to the Treasurer General by November 30 and keep the copy in the Division files for at least 6 years. The Annual Financial Report Form must cover the reporting year from September 1–August 31 period. Refer to Treasurer General's Manual.

REPORTING ENTITY:												
Division	<input type="checkbox"/>	CWND	<input type="checkbox"/>	Chapter	<input checked="" type="checkbox"/>	Club	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	CofC	<input type="checkbox"/>	
REPORTING YEAR:												
September 1, 20	21	-	August 31, 20	22								
ENTITY FILING STATUS:												
File IRS 990 if Gross Receipts >\$200,000 and Net Assets >\$500,000 - <i>Copy Attached</i>									Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
File IRS 990-EZ if Gross Receipts <\$200,000 and Net Assets <\$500,000 - <i>Copy Attached</i>									Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
File IRS 990-N efile if Gross Receipts <\$50,000 and Net Assets <N/A - <i>Copy Attached</i>									Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
SECTION 1. ENTITY INFORMATION:												
Name of Entity	Kirby Smith Chapter #202, UDC											
Entity's Employer Identification Number (EIN)	59-6200278											
Name of Person Completing Form	Phyllis Blackwell						Office Held	Treasurer				
Address of Person Completing Form	13429 SW 4 th Lane, Newberry, FL 32669											
Signature of Person Completing Form (Signature Required)												
SECTION 2. ENTITY INCOME/EXPENSE:												
Beginning balance on September 1, 20 21 \$ 3,000.00												
(Total cash assets including checking account, savings account, all other accounts, investments, etc.) Note: Beginning balance must match ending balance from preceding year)												
INCOME												
Per Capita Tax/Dues (Include Division/General)	\$	988.00										
UDC Magazine Subscriptions	\$	81.00										
Contributions (Gifts or Financial Donations)	\$	1,135.00										
Investment Income	\$											
Miscellaneous Income (List in Miscellaneous section on Page 2)	\$	1,191.99										
TOTAL INCOME											\$ 3,395.99	
EXPENSES												
Per Capita Tax/Dues (Include Division/General)	\$	992.00										
UDC Magazine Subscriptions	\$	20.00										
Operating Expense	\$	96.98										
Contributions/Gifts	\$	860.00										
Scholarship Awards	\$											
Miscellaneous Expense (List in Miscellaneous section on Page 2)	\$	432.50										
TOTAL EXPENSES											\$ 2,401.48	
Ending balance on August 31, 20 22 \$ 3,994.51												

SECTION 3. MISCELLANEOUS INCOME:

Book sales \$ 1166.00

Bank fee refund 25.99

\$ 1191.99

SECTION 4. MISCELLANEOUS EXPENSE:

Miscellaneous Expenses \$ 432.50- Ads (\$184),Shipping (\$10), (Fl Div 193.50), gasoline (\$15), MKD refund (\$30).

SECTION 5. ADDITIONAL INFORMATION:

(If Chapter owns land, building, historical collections or other significant assets, please list and briefly describe.)

Kirby Smith Chapter owns a corporation that owns a small lot with a Confedrate Memorial Statue.

*Send original and one copy to Division Treasurer by October 31,
Keep one copy for Chapter files.*



Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** UNITED DAUGHTERS OF THE CONFEDERACY
- **EIN:** 596200278
- **Tax Year:** 2021
- **Tax Year Start Date:** 09-01-2021
- **Tax Year End Date:** 08-31-2022
- **Submission ID:** 10065520231996844601
- **Filing Status Date:** 07-18-2023
- **Filing Status:** Pending

Note: [Print](#) a copy of this filing for your records. Once you leave this page, you will not be able to do so.

MANAGE FORM 990-N SUBMISSIONS

*Kirby Smith Chapter 202 established the
Rosalie Hawthorne Miller Scholarship Fund*

*In Honor of
Rosalie Hawthorne Miller*



As Chapter President, she kept Kirby Smith on Active chapter status during lean years of minimum activity.

She served as Division President, Vice-President, Second Vice-President, Treasurer, Public Relations Chair and as member of several Committees.

She served the General organization as a Committee member.

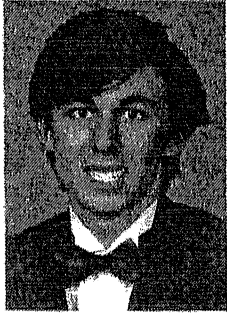
*The Chapter awarded her
The Jefferson Davis and The Winnie Davis Medals.*

Congratulations

UDC SCHOLARSHIP RECIPIENTS

2022 - 2023

3 of 4



Thomas Christopher Neale Jr.
 Search Scholarship
 James Madison University
Virginia Division



Amelia Wren
 Search Scholarship
 Northeast Alabama
 Community College
Alabama Division



Hailey Miller
 Winnie Davis Scholarship
 Georgia College
 & State University
Georgia Division



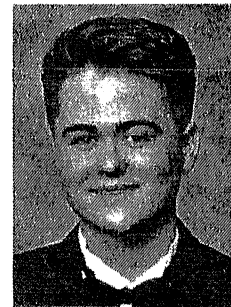
Daniel Thomas Peterson
 Search Scholarship
 University of Georgia
Georgia Division



Megan Andrews
 Search Scholarship
 Mississippi State University
South Carolina Division



Sarah Jane Montgomery
 Search Scholarship
 University of Florida
Florida Division



Avery Frantz
 Search Scholarship
 Northern Arizona University
*Thunderbird Chapter 2102
 Arizona, CWND*



Katelyn Dockery
 Walter Reed Smith Scholarship
 Kennesaw State University
Georgia Division



Michael C. Peden
 Search Scholarship
 Shorter University
Tennessee Division



Sterling C. Currin
 Bachman Scholarship
 Virginia Tech College of
 Agricultural Science
Virginia Division



Catherine Anderson
 Search Scholarship
 Erskine College
South Carolina Division

Congratulations

UDC SCHOLARSHIP RECIPIENTS

2022 - 2023

4 of 4



Sophie Marie Bricker
Search Scholarship
Grand Canyon University
*Ladies of the Plains Chapter
Kansas, CWND*



Ashton Reynolds
Search Scholarship
University of South Carolina
Florida Division



Shelby Faith Davis
Lola B. Curry Scholarship
Auburn University
Alabama Division



Hannah Loftin
Haynes Family Scholarship
University of Mt. Olive
North Carolina Division



Destiny Jean Nichols
Haynes Family Scholarship
University of North Texas
Texas Division



Abigail Grooms
Goodlett Scholarship
Newberry College
South Carolina Division



Sarah Michelle Southard
Ex-Presidents General
Scholarship
Appalachian State University
North Carolina Division



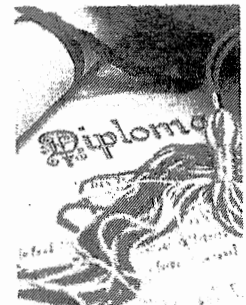
Margaret Robison
Ex-Presidents General
Scholarship
Tarleton State University
Texas Division



James T. Bobo
Ex-Presidents General
Scholarship
Mississippi State University
South Carolina Division



Mackenzie L. Bergen
Ex-Presidents General
Scholarship
University of Texas at Tyler
Texas Division



Terra Bell Reynolds
New York Division/Mary
Sullivan Chapter Scholarsh
Itawamba Community Coll
Mississippi Division

THE Evening news- Gainesville, Florida

Feb 2 1934

Paper on Sidney Lanier and History of Kirby Smith meeting-

The February meeting of Kirby Smith Chapter, United Daughters of the Confederacy, held Thursday afternoon at the home of Mrs. H.P. Beville was featured by a most excellent paper gleaned from the Life of Sidney Lanier prepared by Mrs. C. M. Turbeville, and as she was unavoidably late, read by Mrs. Donald Harrison, and a history of the Chapter by Mrs. H.H. McCreary from its organization Feb. 8, 1808, to the present time. The --- hour followed the ----- and was in charge of Miss Alma Fennel, historian, who presented the speakers. Sidney Lanier, well known Southern poet, historian and lecturer, was born in Macon, Georgia Feb 3 1842. The Great "Sir Galahad of American letters" was the son of Robert Sampson Lanier and Mary J. Anderson, the father a young lawyer struggling for a living and the mother a woman of much thrift and piety, a strict Presbyterian and a capable musician. Sidney could not remember the time he learned to play music on all of his ----- rom the time him trying to learn the relationship of music and letters (?) He was graduated with --- the old Oglethorpe University in Milledgeville ----- and for the excellence of his --- was appointed tutor --- Later as he was dreaming of success in teaching another--- it was a clear call of Georgia and the South calling him to stay and he was at once transferred into a soldier and served in various capacities and finally imprisoned. Dismissed from prison, infirm in health, with a single gold coin in his pocket and his beloved flute under his coat, he took the long journey back to Georgia. His later years were spent trying to regain his health, and he did some teaching, writing, .and lecturing, and practiced law with his father.-----
---married Miss-----and they had one child. Lanier passed away Sept.7, 1881, in the mountains of North Carolina, and his remains were carried to Baltimore for burial in Greenwood Cemetery, and his grave is marked with pink and black Georgia marble.

Mrs. Victoria Graham told of the friendship between her twin sister and Sidney Lanier, who met in Baltimore and spent one summer together. Further interest was added by the announcement of Miss Fennel that a cousin of hers had often furnished accompaniment for him to play the flute.

In reviewing the history of Kirby Smith Chapter, Mrs. McCreary gave many interesting facts. The chapter was organized in the old Armory 86 years ago. The late Mrs. John W. Tench was the first president and Mrs. McCreary the first treasurer. The name accepted, "E. Kirby Smith", Florida's only native born general, was suggested by Mrs. Filds whom many will remember. Mrs. McCreary and Mrs. Evans Halle are the only charter members remaining who reside in Gainesville. Outstanding achievements of the organization include the rection of the Confederate monument on the courthouse square; a bronze tablet in the courthouse rotunda bearing the names of the Veterans of Stonewall Camp, U.C.V, bestowal of more than 500 bronze crosses to Confederate Veterans; erections of many headstones to graves of veterans in cemeteries throughout the county, the bestowal of the first scholarship in the University of Florida known as the Kirby Smith Scholarship, and furnishing the means for the education of seven fine young men in this institution; and the gift of the handsome terrace on the west side of the Legion Home, to Haisley Lynch Post. The business session was presided over by Mrs. C.C. Glass. The salute to the Confederate Flag was given followed by prayer and routine business. Several communications were read and acted upon and reports of officers and standing committees given. The chapter voted to continue their annual contribution of \$10 to the Norman Randolph Relief Fund for needy Confederate women.
(widows)

END / transcribed by PLB

Feb. 2, 1914

Paper On Sidney Lanier and History of Chapter Features Kirby Smith Meeting—

The February meeting of Kirby Smith Chapter, United Daughters of the Confederacy, held Thursday afternoon at the home of Mrs. B. P. Devlin, was featured by a most excellent paper "Gleanings from the Life of Sidney Lanier" prepared by Mrs. G. M. Tansville, and as she was reading later, read by Mrs. Lewis Morrison, and a history of the chapter by Mrs. H. H. McCreary, from its organization Feb. 3, 1908, to the present time.

The historical hour followed the business session and was in charge of Mrs. Anna Tennell, historian, who presented the speaker, Sidney Lanier, well known Southern poet, musician and lecturer, was born in Macon, Ga., Feb. 8, 1832. The great "Cavalier of American letters" was the son of Robert Sampson Lanier and Mary J. Anderson, the latter a pious lawyer struggling for a living, and the mother a woman of much thrift and piety. Lanier's education and a capable mother. Sidney could not remember the time he learned to play

Lanier passed away Sept. 7, 1881, in the mountains of North Carolina, and his remains were carried to Baltimore for burial in Greenwood Cemetery, and his grave is marked with a boulder of pink and

black Georgia marble. Mrs. Victoria Graham told of the friendship between her twin sister and Sidney Lanier, who met in Baltimore and spent one summer together. Further interest was added by the announcement of Miss Pennell that a cousin of hers had often furnished accommodations for her to play the flute.

In reviewing the history of Kirby Smith Chapter, Mrs. McCreary gave many interesting facts. The chapter was organized in the old Armory 30 years ago. The late Mrs. John W. Tennell was the first president and Mrs. McCreary the first treasurer. The name accepted, "E. Kirby Smith," Florida's only native born general, was suggested by Mrs. Wilds, whom many will remember. Mrs. McCreary and Mrs. Emma Halls are the only charter members remaining who reside in Gainesville. Outstanding achievements of the organization include:

- erection of the Confederate's monument on the court house square;
- a bronze tablet in the court house museum, bearing the names of the Veterans of Stonewall Camp, U. C. V., bestowal of more than 500 bronze crosses to Confederate Veterans;
- erection of many headstones to graves of Veterans in cemeteries throughout the country;
- the bestowal of the first scholarship in the University of Florida, known as the Kirby Smith Scholarship, and furnishing the means for the education of several fine young men in this institution;
- and the gift of the handsome terrace on the west side of the Legion Home, to Mother Lurch, Inc.

The business session was presided over by Mrs. C. C. Glass. The salute to the Confederates flag was given, followed by prayer and routine business. Several communications were read and acted upon and reports of officers and standing committees given. The chapter voted to continue their annual contribution of \$10 to the National Randolph Relief Fund for needy Confederate women.

1/16 Printing News - Gainesville, Fla.

... of the history... that he was trying to... with the... of music and... He was graduated with... from the Old College... in Millidgeville... for the... of... and... in... As he was... in teaching another... it was the... of... and the South calling him... as one... and served... and finally... from prison... with a... in his pocket and his... under the coat, he took... back to Georgia... were... trying... and... and... at... his... he... they...