



MICHIGAN GARDEN CLUBS, INC.  
Member of National Garden Clubs, Inc.  
Member of Central Region Garden Clubs, Inc.

April 10, 2017

Dear Michigan Garden Clubs, Inc. Club Presidents and Members,

Effective April 6, 2017, the Michigan Garden Clubs, Inc. Board of Directors voted to discontinue the World Gardening National 4-H Foundation Project in Belize. This means, we will no longer be accepting donations. We are very proud to have been a sponsor since 1984 to provide high school scholarships for low income, at risk students and to have Kit Gunn, World Gardening Chair represent us. Agriculture is an important occupation in that country.

If your Club donated this fiscal year beginning June 1, 2016 and would like a refund, please inform our MGC Treasurer [rhladuke@aol.com](mailto:rhladuke@aol.com) with 'World Gardening' in the subject line by May 10<sup>th</sup> and state the amount for verification. Our fiscal year ends, May 31, 2017. Otherwise, the balance of the donations will be sent to support the National Garden Clubs, Inc. project: Global Partners Running Waters.

Involvement in sending charitable donations to a foreign country is complex and one that involves oversight not only by the Internal Revenue Service, but, also, Homeland Security. Per our Certified Public Accountant at Seber Tans Accounting, contributions by individuals to a charity created or organized under foreign law are not deductible by our donors for income tax purposes. Also, obtaining the IRS required documentation of the Belize 4-H expenditures could not be met. MGC Finance Chair, Patricia Rintamaki contacted Yoko Kowagutchi, President of the States' 4-H International Exchange organization who indicated their CPA advised they would need to consult an international tax specialist. So, they have declined to continue this project. Our CPA indicates that channeling funds through another U.S. organization would not change the situation.

The Board moved to transfer the collected World Gardening funds to the National Garden Clubs, Inc. project: Global Partners Running Waters (GPRW) found on their website at [www.gardenclub.org](http://www.gardenclub.org). This charity meets all the requirements. Global Partners Running Waters, Inc. (GPRW) is a nonprofit organization, 501(c)(3), established to build relationships through collaboration on water, food, health and education projects in Latin America.

To learn more, please see [www.globalpartnersrunningwaters.org](http://www.globalpartnersrunningwaters.org).

We all want the best for Michigan Garden Clubs, Inc., and it is our fiduciary responsibility to guard against risks. If you have further questions about this discontinuation, please feel free to contact me.

Sincerely,

*Marilyn McIntosh*

Marilyn McIntosh  
Michigan Garden Clubs, Inc. President 2015-2017