

CCC Function Payment Form – Frequently Asked Questions

What is the CCC Function Payment Form?

The CCC Function Payment Form is a statement that a CCC Member signs that indicates who will be paying for a function that is held at CCC.

Why does CCC require the collection of the CCC Function Payment Form?

CCC is a 501(c)(7) social club that is exempt from federal income taxation if CCC meets the requirements of section 501(c)(7) of the Internal Revenue Code. If CCC allows nonmembers to use its facilities, section 501(c)(7) requires that CCC collect and maintains certain information about the nonmember usage. The CCC Function Payment Form collects this required information.

Is the CCC Function Payment Form a new requirement?

No. The record-keeping requirements for 501(c)(7) social clubs have been in place since July 1, 1971.

Why does the CCC Function Payment Form ask about who is paying for a function held at CCC?

The entity that pays for a function held at CCC determines whether CCC will be required to pay federal income tax on the income from the function. The Internal Revenue Service (“IRS”) categorizes entities that pay for a function held at CCC into three categories:

- 1) A CCC Member
- 2) A CCC Member’s Employer
- 3) Non-Members (excluding CCC Members’ Employers)

Does the completion of the CCC Function Payment Form have any impact on my personal income taxes?

No. A CCC Member’s completion of the CCC Function Tax Form only assists CCC with complying with CCC’s IRS record-keeping requirements.

Who should I contact if I have additional questions about the CCC Function Payment Form?

Please contact Christine Lassiter, CCC CFO at (404) 231-6910 or Allison Schultz, CCC Director of Catering, at (404) 231-6907.



Capital City Club Function Payment Form

In order to comply with its IRS record-keeping requirements, Capital City Club is required to obtain the following information for functions held at the Club. It is of great importance that Members provide the following information in full.

Member Name: _____	Number of Member Attendees: _____
Member Number: _____	Number of Non-Member Attendees: _____
Function Date: _____	Total Number of Attendees: _____
Function Name: _____	Function location: ___ Brookhaven ___ City Club ___ Crabapple

Who will pay Capital City Club for this function?

Please select **ONE** of the following options and **sign below**.

(1) ___ **Member:** The Member will pay for the function without reimbursement from anyone.

(2) ___ **Member's Employer:** The Member's Employer will pay the Club directly for the function, or the Member's Employer will reimburse the Member for the function.

Employer's Name: _____

Member's Position at the Employer: _____

Purpose of the Function: _____

Amount of Reimbursement: _____ %

(3) ___ **Non-Member/Entity:** A Non-Member/Entity will pay the Club directly for the sponsored function, or the Non-Member Entity will reimburse the Member for the sponsored function. *(Note: A Non-Member/Entity does not include a Member's Employer. See item (2) above.)*

Name of Non-Member (e.g., relative, friend, organization): _____

Relationship to Member: _____

Purpose of the Function: _____

Member's Signature: _____ Date: _____

**Please return this completed form by email to taxform@capitalcityclub.org.
This form is required to confirm your function. Thank you!**