



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2015 REPORT
IMPLEMENTATION OF 20.058 F.S.**

Citizen Support Organization (CSO) Name: Friends of the Spoil Islands, Inc.

Mailing Address: P.O. Box 4166, Fort Pierce, FL 34948

Telephone Number: 772.380.6815 Website Address (if applicable): FriendsofSpoilIslands.org

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Brief Description of the CSO's Mission: FOSI's purpose, as ambassadors, is to promote, support, protect, restore and enhance habitats and natural resources that directly and indirectly benefit the Indian River Lagoon Aquatic Preserves. Further, the purpose is to act in compliance with Florida Statute 258 and the Citizen Support Corporation agreement with the Florida Department of Environmental Protection; and the organization is organized exclusively for charitable, religious, educational, and scientific purposes under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Brief Description of the CSO's Results Obtained: A CSO was formed, a nonprofit board and corporation created, 501©(3) status obtained, and monthly board meetings held to review and discuss CSO business and affairs, including membership drives, island cleanups, attending events to promote the CSO. The CSO also created a website and Facebook page to promote the CSO mission. The CSO also created and implemented an Island Ambassador program that will allow a continued presence on the spoil islands to create more awareness about the using the islands as recreational, educational, and conservation resources.

Brief Description of the CSO's Plans for Next Three Fiscal Years: Generally, the CSO will continue to promote the protection, enhancement and restoration of the spoil island and to assist the state with other projects to protect and conserve not just the spoil islands but the Indian River Lagoon itself. Specific goals for 2015 are:

1. Develop a method to address the unsanitary conditions of many islands, specifically with fecal waste.
2. Increase membership to 100 members
3. Increase awareness of the purpose of FOSI through:
 - a. FOSI Facebook Page
 - b. FOSI Website
 - c. Special Events
 - d. Ambassador Program
4. Maintain each island by removing invasive plants and planting native species.
5. Restoring Spoil Island shorelines through oyster bed plantings where needed
6. Increase appropriate signage on and around spoil islands to promote island preservation.

- Copy of the CSO's Code of Ethics attached**
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

Friends of the Spoil Islands, Inc.

BYLAWS

ARTICLE I - DEFINITIONS

“Corporation” means Friends of the Spoil Islands, Inc. (hereinafter called FOSI) the official Citizen Support Corporation of FOSI and “Board” means Board of Directors of FOSI.

ARTICLE II - PURPOSE

This Corporation is formed for civic purposes within the meaning of Section 501(C) (3) of the Internal Revenue Code of 1954, and in this connection to enlist support for the State of Florida Department of Environmental Protection; Office of Coastal and Aquatic Managed Area’s goals and programs. FOSI’s purpose, as ambassadors, is to promote, support, protect, restore and enhance habitats and natural resources that directly and indirectly benefit the Indian River Lagoon Aquatic Preserves. Further, the purpose is to act in compliance with Florida Statute 258 and the Citizen Support Corporation agreement with the Florida Department of Environmental Protection; and the organization is organized exclusively for charitable, religious, educational, and scientific purposes under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code

To accomplish its purpose, FOSI shall conduct activities and programs to raise awareness and educate the public about the Indian River Lagoon ecosystem; raise funds; request and receive grants, gifts, and bequests of money or items of value; promote academic, archaeological, cultural, historical and scientific resources and research; acquire, receive, hold, invest and administer, in its own name, securities, funds, objects of value or other property, real or personal; make expenditures to or for the direct or indirect benefit of the Florida Department of Environmental Protection, Office of Coastal and Aquatic Managed Areas, and programs thereof; and to take such other action as authorized by the membership.

ARTICLE III - PRINCIPLE OFFICE

The principle office and place of business shall be 4686 SW Joffre Street, Port Saint Lucie, Florida 34953.

ARTICLE IV - MEMBERS

MEMBERS. All interested persons, families and organizations subscribing to the purposes of the Corporation may become members upon payment of annual dues in the amount and on a date established from time to time by the Board. Members whose annual dues remain unpaid to FOSI 90 days after the renewal date shall be deemed to have resigned upon the due date. Any member may resign by filing a written resignation with the secretary.

MEMBERSHIPS. The Corporation shall keep a true and accurate membership record listing names and addresses of all members. The Board may approve classes of non voting affiliates with rights, privileges, and obligations established by the Board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the FOSI.

ARTICLE V - BOARD OF DIRECTORS

GENERAL. The business and affairs of the Corporation shall be managed and controlled by the Board.

NUMBER, QUALIFICATIONS, ELECTION AND TERM OF OFFICE. The number of directors of the Corporation shall not be less than 5 or more than 21. The Board shall fix the number of directors from time to time. Directors shall be members of the Corporation. Directors shall be elected at the Annual Membership Meeting from a slate presented by the nominating committee. The terms of the directors shall be three (3) year terms. A director may serve a limit of two (2) consecutive terms.

For the initial election, two members will be elected for a one year term, and two will be elected to a two year term.

QUORUM. Fifty percent (50%) plus one of the current Board shall constitute a quorum for the transaction of business.

MANNER OF ACTING. Except as otherwise expressly required by law, the Articles of Incorporation, or these bylaws, the affirmative vote of a majority of the directors present at any meeting at which a quorum is present shall be the act of the Board. Each director shall have one vote. Voting by proxy shall not be permitted.

ATTENDANCE. Any member of the Board who has unexcused absences from two consecutive meetings shall cease to be a member of the Board. The Board may vote to waive this requirement in a specific case.

VACANCIES. Any vacancy on the Board may be filled for the unexpired term by a majority affirmative vote of the remaining directors. Each director so chosen shall hold office until the expiration of the unexpired term for which he or she was so chosen.

PLACE OF BOARD MEETINGS. Meetings of the Board may be held at such time and place within or without of the State of Florida as they may from time to time determine. Meeting locations shall be rotated geographically in a manner most fair to the attending Board members.

ATTENDANCE. A Board member is expected to attend each meeting of the Board personally or electronically.

REGULAR BOARD MEETINGS. Regular meetings of the Board shall be held at least quarterly.

GENERAL MEMBERSHIP MEETINGS: Meetings with the general membership shall be held at such times and places as designated by the Board

SPECIAL MEETINGS. Special meetings of the Board shall be held at the request of two (2) of the directors. The secretary shall give notice of each special meeting by contacting each director at least forty-eight (48) hours before the meeting. Any director may waive such notice. Unless otherwise indicated in the notice, any business may be transacted at a special meeting.

ANNUAL MEMBERSHIP MEETING. The annual meeting of the General Membership and the Board shall be held each year, at such time, day, and place as shall be designated by the Board.

ARTICLE VI – OFFICERS, DIRECTORS, AND DUTIES

OFFICERS. The officers of the Board shall be a president, vice-president, secretary and treasurer. The officers shall be elected at the annual Membership Meeting and by the Board and the term of office shall be for one year. No one Board member may cast more than one vote for each open officer position. Individuals, organizations and families are each considered as one member. An officer may not serve more than two (2) consecutive years in the same office.

Section 1: Presidents Duties

- a) The board president is responsible for much more than facilitating the meetings of the board of directors. The board president will become the public face of the organization, the contact person for every question anyone in the community may want to ask.
- b) The president will also be the main advocate for everything your organization is trying to do, from attending early morning business breakfasts to arranging lines of credit to overseeing programming issues to facilitating board and community meetings. It is common for the board president to be one of the organization's check-signers. Although he or she won't manage the financial data, they should always have access to it.

Section 2: Vice President's Duties

- a) The official role of a vice president is to be available when the president is temporarily unable to fulfill her responsibilities or to be readily available as a permanent replacement should the president need to step down.
- b) The vice president needs to be aware of everything that goes on in the organization, from knowing what the committees are working on to being familiar with the status of any programming. He must be able to step in and work in partnership with the president when needed. The vice president also needs to be available to take on special projects such as chairing a committee on short notice.

Section 3: Secretary's Duties

- a) The secretary role involves generating and filing all of the group's corporate documents, minutes of meetings, general mailing lists, and databases in a safe place. The secretary takes accurate minutes during every board or public meeting and collects the minutes from the committee meetings. The secretary is also responsible for cleaning up rough meeting notes that will become part of the permanent record of the organization.
- b) A second task is to handle all the official correspondence of the organization. These tasks have greatly expanded in the electronic age to include monitoring all e-mail traffic, keeping the organization's website current, and anything else that involves communication between the group and the broader community.

Section 4: Treasurer's Duties

- a) The treasurer should maintain the group's financial books of the organization, which involves basic checkbook balancing and bill paying. The treasurer is generally one of the official check-signers and has access to any bank accounts or investments held by the group.

- b) In consultation with the board president and the financial committee, the treasurer is responsible for preparing the yearly financial report for the IRS when you have obtained your tax exemption (IRS Form 990) or for paying any federal corporate taxes if you have not received your tax exemption. The treasurer also makes sure that all local fees and taxes are paid.
- c) The treasurer also assists in developing the yearly operating budget. If projected budgets are necessary to qualify for funding opportunities or at the early stage for your application for nonprofit status, the treasurer should be directly involved in developing these documents for presentation to the full board and outside entities as necessary.
- d) The treasurer needs to be comfortable handling money and working with numbers. Although there are numerous software programs available to help with both budget development and bookkeeping, it is helpful to understand the basics.
- e) The treasurer shall have custody of the monies of the Corporation and shall receive and make deposits, collect and disburse the same as prescribed by the Board; shall keep accurate accounts of all monies received or expended by or on behalf of the Corporation and, shall make reports thereon at the annual meeting of the Board; and shall perform such other duties usually incident to the office of treasurer in similar corporations, or as required by the bylaws of the Board.

Section 5: Board Vacancies

- a) The Board of Directors shall name replacements for a vacancy that arises that will place the Board at less than five members.
- b) The Board shall name replacements for members of standing committees and/or Special committees.

ARTICLE VII – REMOVAL FOR CAUSE

Any officer, member of the Board or member of the Corporation may be removed or expelled for cause from his or her position or from membership in the Corporation by a two-thirds affirmative vote of the Board. If before any meeting of the Board at which a vote on removal will take place, the Board member in question will be given electronic or written notification of the Boards intention to discuss their case, and is given the opportunity to be heard at a meeting of the Board.

ARTICLE VIII – CONTRACTS, CHECKS, DEPOSITS & FUNDS

GENERAL. Unless the Board authorizes some other arrangement, all checks, drafts and other instruments for the payment of money, and all instruments of transfer of securities shall be signed in the name and on behalf of the Corporation by the treasurer and by one other officer of the Board. All instruments of transfer of personal property other than securities, all instruments of conveyance of real property, and all contracts and agreements shall be signed by such officers or agents as the Board shall direct, and, in any event, they may be signed by any two (2) officers of the Board. The Board will authorize three officers to be signers. The Board may authorize one or more officers or agents of the Corporation to execute and deliver any and all papers and documents or do other acts or things on behalf of the Corporation, including any required or appropriate dealings with governmental authorities.

DEPOSITS. All funds of the Corporation shall be deposited to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

GIFTS. The Board may accept on behalf of the Corporation any contribution, gift, bequest or device for the

general purposed or any special purpose of the Corporation.

ARTICLE IX – CONFLICTS OF INTEREST

The Corporation shall follow the conflict of interest policy as provided in the Attached Appendix A, which is made a part of these Bylaws.

ARTICLE X – SEAL

The corporate seal shall be circular in form and shall have inscribed thereon the name of the Corporation and the words "State of Florida."

ARTICLE XI – FISCAL YEAR

The fiscal year of the Corporation shall begin on the first day of January and end on the last day of December in the following year.

ARTICLE XII – AMENDMENTS

The bylaws may be amended by the affirmative vote of two-thirds majority of the Board at any board meeting. All proposed amendments must be transmitted in writing to the Board at least ten (10) days prior to the meeting at which a vote on the amendments will take place.

Article XIII – DISSOLUTION OF CORPORATION

Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose

ARTICLE XIV – PROCEDURE

In procedural matters not covered by these bylaws, *Robert's Rules of Order, Newly Revised* shall govern.

ARTICLE XV- CODE OF ETHICS

The Corporation shall follow the CODE OF ETHICS policy as provided in the Attached Appendix B, which is made a part of these Bylaws

These Bylaws accepted and approved as amended on January 14 , 2015.

Appendix A: Conflict of Interest Policy for Friends of the Spoil Islands, Inc.

Section I

Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt Corporation's (Friends of the Spoil Islands, Inc.) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable Corporations.

Section II

Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,
- b. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section III

Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a.** An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - b.** The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - c.** After exercising due diligence, the governing board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
 - d.** If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.
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4. Violations of the Conflicts of Interest Policy

- a.** If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - b.** If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.
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Article IV

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a.** The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
 - b.** The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.
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Article V

Compensation

- a.** A voting member of the governing board who receives compensation, directly or indirectly, from the
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Corporation for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI

Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

a. Has received a copy of the conflicts of interest policy,

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

d. Understands the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII

Periodic Reviews

To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management Corporation s conform to the Corporation 's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurnment, impermissible private benefit or in an excess benefit transaction.

Appendix B: Code of Ethics for Friends of the Spoil Islands, Inc.

Friends of the Spoil Island, Inc. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of the Spoil Islands, Inc., (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of the Spoil Islands, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. Yes No
46

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. Yes No
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If 'Yes,' was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000. ▶


51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000. ▶

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A. Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer:  Date: 05-13-2015
 Type or print name and title: Billy Gibson President

Paid Preparer Use Only
 Print/Type preparer's name: Bruce Swabb Preparer's signature: Bruce Swabb Date:
 Check if self-employed PTIN: P00759006
 Firm's name: Magnolia Tax LLC Firm's EIN: 46-5477762
 Firm's address: PO Box 273 Port Salerno, FL 34992 Phone no.: 347-271-2627

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2014, or fiscal year beginning _____, 2014, and ending _____

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**

2014

Department of the Treasury
Internal Revenue Service

Name of exempt organization

Employer identification number

Friends of the Spoil Islands Inc.

47-1267633

Name and title of officer

Billy Gibson

President

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1 a Form 990 check here	<input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1 b _____
2 a Form 990-EZ check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2 b <u>31,250.</u>
3 a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b _____
4 a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b _____
5 a Form 8868 check here	<input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5 b _____

Part II Declaration and Signature Authorization of Officer

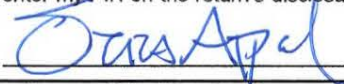
Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Magnolia Tax LLC to enter my PIN 39844 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶  Date ▶ 5/15/15

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 65042502718
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Bruce Swabb Date ▶ _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2014)