

## THE BRANCHES TENNIS PAVILION RESERVATION FEES & USAGE AGREEMENT

| No. of Guests   | Usage Fee | Fee for > 25%<br>Non-Member<br>Guests*** |
|-----------------|-----------|--|
| Up to 20 People | \$40      | +\$25                                    |
| 21-40           | \$60      | +\$50                                    |
| 41-74           | \$80      | +\$75                                    |
| 75+             | \$100     | +\$100                                   |

The Branches tennis pavilion is available for usage by current members of The Branches Club. Reservations are booked on a first-come, first serve basis. Clubhouse and Pool usage are not included in tennis pavilion reservation and should be booked separately. Pavilion usage fee shall be paid via Paypal at <a href="maybay-new/TheBranchesClub">paypal.me/TheBranchesClub</a> or Venmo at @TheBranchesClub.

Current Branches Member ("Reserving Member") agrees to:

- 1. Assume 100% responsibility for the conduct of all guests attending the event.
- 2. Remain at the pavilion for the duration of the usage period until all guests have departed the event.
- 3. Use of the facility must end at the indicated time.
- 4. Abide by the laws of the State of Georgia as they relate to the serving and consumption of all alcoholic beverages.
- 5. Notify the Branches Club immediately of any problems encountered and any damage to pavilion and/or Grounds during use.
- 6. There will be at least one chaperone for every 10 people at a high school or college age party; one chaperone for every 5 children ages 1 to 13.
- 7. Have all guests park in the parking lot and not in the circle in front of the Clubhouse.
- 8. Remove all food and drink items as well as all personal items brought to the pavilion. Take all trash to the dumpster at the conclusion of reservation period.
- 9. If necessary, the Reserving Member agrees to pay the charges attributable to non-members and will not be reimbursed for such non-member use.

\*\*\*The Branches' Club is tax-exempt as a registered 501(7)(C) organization. The IRS imposes certain requirements to remain compliant and thus, tax-exempt, which the Board adheres to.

One such IRS requirement limits the amount of Club revenue that may be generated from non-members. For clubhouse reservations in which more than 25% of the attendees are non-members, the Club is required to maintain additional documentation and financial records per IRS requirements. This is applicable even if the member reserves the facility and pays the entire fee because the IRS 25% threshold is based on attendee mix, irrespective of who actually pays for the reservation fee. As such, the Board has approved an additional fee to compensate for these incremental requirements needed to retain the Club's tax-exempt status.

Please see IRS 7.25.7 Social & Recreational Clubs Ruling & Agreements for further explanation. https://www.irs.gov/irm/part7/irm\_07-025-007.html