



THE MIDVIEW SCHOOLS

Expecting More, Achieving More

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March 31, 2014

Re: Tax Exempt Status

Dear Grant Committee at the Nord Family Foundation,

The Midview Local Board of Education, 13050 Durkee Road, Grafton, Ohio 44044 hereby claims tax exemption and certifies that this claim is based upon being a political subdivision, namely a public school. Our IRS tax ID number is 34-6003894. As a tax exempt political subdivision, the district is not required to file a 990 form (under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code).

For your reference, information regarding the district's tax exempt status from the IRS website is enclosed. This certification shall continue in place until otherwise notified.

Respectfully,


Nicole L. Spriggs
Treasurer/CFO



Governmental Information Letter

Government entities are frequently asked to provide a tax-exempt number or "determination" letter to prove its status as a "tax-exempt" or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor's contribution is tax deductible, and vendors ask for this to substantiate that the organization is exempt from sales or excise taxes. (Exemption from sales taxes is made under state law rather than Federal law.)

The Internal Revenue Service does not provide a tax-exempt number. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.

Governmental units, such as states and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a state are entities with one or more of the sovereign powers of the state such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

An entity that is not a political subdivision but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a state, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may be tax deductible to contributors.

In order for a government entity to receive a determination of its status as a political subdivision, instrumentality of government, or whether its revenue is exempt under Internal Revenue Code section 115, it must obtain a letter ruling by following the procedures specified in Revenue Procedure 2012-1 or its successor. There is a fee associated with obtaining a letter ruling.

As a special service to government entities, IRS will issue a "governmental information letter" free of charge. This letter describes government entity exemption from Federal income tax and cites applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion. Most organizations and individuals will accept the governmental information letter as the substantiation they need.

Government entities can request a governmental information letter by calling 1-877-829-5500.

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Applying for Exemption - Tax Status of Government Entities

Does a government entity need to apply for exemption?

Most state and local government entities are not required to pay federal income tax. For non-tax reasons, though, government entities are sometimes asked to provide a *tax-exempt number or determination letter* to prove their status as a tax-exempt organization. **State and local governments are not required to apply for this exempt status**, however. As discussed in [Affirmation of Your Tax-Exempt Status](#), the IRS will issue a letter describing the tax status of government entities. Most organizations and individuals will accept this letter as the substantiation that they need. No application is required, and no fee is associated with this letter.

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