

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

1102 Q STREET
SACRAMENTO, CA 95811

<http://www.cccco.edu>



March 23, 2012

RE: Crafton Hills Community College

To whom it may concern:

This letter declares Crafton Hills College a public community college, in the San Bernardino Community College. Crafton Hills College is funded through the state of California, a function of the Chancellor's Office, and can be readily identified on our website, in budget language, and in reports to the state legislature.

Accountability Report to the Governor of California and the State Legislature
http://californiacommunitycolleges.cccco.edu/Portals/0/reportsTB/March_ARCC_2011.pdf
(See page 206)

If you or your staff have any questions, please contact me at (916) 445-4434.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael S. Magee', followed by a horizontal line.

Michael S. Magee
Director, State Government Relations
California Community Colleges Chancellor's Office

500 W. MAIN STREET

PO BOX 100

WAUNAKEE WI 53597

608-850-8500

FAX 608-849-5628

WWW.WAUNAKEE.COM/VILLAGE



January 31, 2013

National Endowment for the Arts
1100 Pennsylvania Avenue NW
Washington DC 20506-0001

To whom it may concern:

The Waunakee Public Library is a department of the Village of Waunakee municipal government.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Ferris". The signature is fluid and cursive, with a long horizontal line extending to the right.

David Ferris, CPA
Finance Director
Village of Waunakee



Internal Revenue Service

P. O. BOX 68030 GPO
BROOKLYN, N. Y. 11201
Department of the Treasury

District
Director

~~████████████████████~~

MAR 5 1987

Date:

Brooklyn Public Library
Grand Army Plaza
Brooklyn, New York 11238

Person to Contact:
Mrs. M. Soto
Contact Telephone Number:
(718) 780-6508

Re: #11-1904261

Att: Mr. Moeller

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Brooklyn Public Library.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Anita M. Ireland
FOR

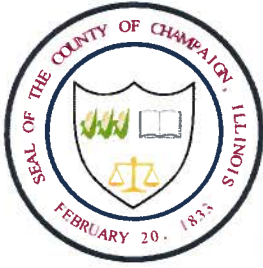
Anita M. Ireland
District Disclosure Officer

Name of Organization: Brooklyn Public Library.

Date of Exemption Letter: October, 1959.

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are organization described in section 509(a)(1) of the Internal Revenue Code.



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 East Washington Street, Urbana, Illinois 61802-4581

ADMINISTRATIVE, BUDGETING, PURCHASING, & HUMAN RESOURCE

Deb Busey, County Administrator

March 12, 2013

The Big Read
Arts Midwest
2908 Hennepin Avenue, Suite 200
Minneapolis, MN 55408

Greetings:

The purpose of this letter is to provide proof of the government organizational status of Champaign-Ford Regional Office of Education #9 as part of their application for The Big Read September 2013 – June 2014 cycle.

The Illinois School Code defines a regional office of education as a county or group of counties administered for educational purposes by a regional superintendent of schools [105 ILCS 5/3A-1 et seq.]. Regional superintendents of schools are elected pursuant to general election laws by popular vote from all counties comprising the region served [105 ILCS 5/3-0.01]. The regional superintendent performs duties as promulgated by the Illinois General Assembly and enumerated in the Illinois School Code [105 ILCS 5/3-14 through 105 ILCS 5/3-15.7]. The regional offices work in partnership with the Illinois State Board of Education. Regional offices also receive funding from the counties served based on a formula outlined in the School Code [105 ILCS 5/3A-7].

Based on the foregoing, the Champaign/Ford County Regional Office of Education is a division of county government and therefore federally tax exempt.

Please feel free to contact me if you need further documentation of the ROE's status.

Sincerely,

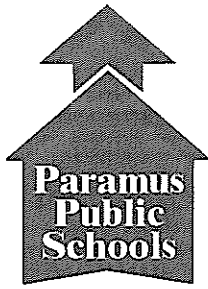
Debra Busey
County Administrator

xc: Jane Quinlan, Superintendent Champaign/Ford Regional Office of Education

(217) 384-3776

WWW.CO.CHAMPAIGN.IL.US

(217) 384-3896 FAX



PARAMUS BOARD OF EDUCATION

Administrative and Business Offices

Gary S. Lane, RSBA
Assistant Superintendent
School Business Administrator
Secretary to the Board of Education
glane@paramus.k12.nj.us

A Nationally Recognized Award Winning District

EXCELLENCE IN EDUCATION

DATE: JANUARY 18, 2008

TO: ALL VENDORS, CONTRACTORS AND OTHER
INTERESTED PARTIES

FROM: GARY S. LANE *G. S. Lane*

RE: TAX EXEMPT STATUS OF SCHOOL DISTRICTS

Please be advised that local school districts, such as Paramus, as a political subdivision of the State of New Jersey, are exempt from the New Jersey Sales & Use Taxes, pursuant to Section 9(a) of the New Jersey Sales and Use Tax Act when purchasing items for their own (district) use such as desks, chairs, office equipment, supplies, etc. Also, as a tax exempt organization, school districts are not required to collect sales tax on sales that are made through fund-raising events or activities which last for a relatively short time and are not held on a regular basis during the year, provided the proceeds only benefit the school district.

When purchasing items for use by the local school district, an exempt organization certificate or number is not required. The official letterhead of the school district signed by the proper school officer, that being the Business Administrator/Board Secretary, is sufficient proof to the vendor that the local school district is exempt from paying taxes. Our purchase order duly signed by the Business Administrator/Board Secretary serves this purpose. Sometimes, a vendor will accept our federal tax ID number for tax-exempt purposes. This number can be found on our purchase order. State Law prohibits the payment of sales taxes for purchases or reimbursements.

Please refer to the memorandum from the State of New Jersey, Department of Education from the Assistant Commissioner of Education, Division of Administration and Finance, dated June 1, 1994 for confirmation of the above and for further clarification and information related to items which are purchase for resale and purchase for fund-raising purposes which are made by school affiliated groups such as band or sports groups.



Office of General Counsel

1852 Van Hise Hall
1220 Linden Drive
Madison, Wisconsin 53706
(608) 262-2995
(608) 263-3487 Fax
email: counsel@uwsa.edu
website: <http://www.uwsa.edu>

Patricia A. Brady
Christopher L. Ashley
Anne E. Bilder
Jennifer Sloan Lattis
Paige Reed
Tomas L. Stafford

March 8, 2010

To whom it may concern:

Re: Requests for Evidence of Tax Exempt Status of the
University of Wisconsin System (State ID: #40706;
Federal ID: #39-6006492 and #39-1805963)

This letter is intended for use in grant applications or as a response to specific requests from potential donors, estates, trusts and businesses inquiring about the tax-exempt status of the University of Wisconsin System.

All University of Wisconsin institutions are non-profit, tax-exempt units of the Board of Regents of the University of Wisconsin System, a body corporate and an agency of the State of Wisconsin established under Chapter 36, Wisconsin Statutes, which has the State Treasurer as its treasurer.

As a state agency, the Board of Regents has tax-exempt status under Section 115, Internal Revenue Code, and as a corporation could also qualify for tax exempt status under Section 501(c)(3), Internal Revenue Code, by virtue of the following factors:

1. It is organized and operated exclusively for educational, research and public service purposes under Wisconsin statutes;
2. As an agency of the State of Wisconsin no income can inure in whole or in part, to the benefit of private individuals; and
3. Wisconsin Statutes require that it must not by any substantial part of its activities attempt to influence legislation by propaganda or otherwise.

All bequests, devises, income, donations, contributions and gifts to the Board of Regents of the University of Wisconsin System or any of its institutions or operations are exempt income or charitable deductions under Section 170(c)(1), Internal Revenue Code.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patricia A. Brady', written over a horizontal line.

Patricia A. Brady
General Counsel



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Office of Indian Tribal Governments

TAX EXEMPT AND
GOVERNMENT ENTITIES DIVISION

June 20, 2007

Guy Monroe, Chairperson
Kaw Nation
Drawer 50
Kaw City, OK 74641

Dear Chairperson Monroe:

This responds to your request for information concerning your tribe's federal tax status, and the issue that has been raised by certain grantors concerning a perceived need for Section 501(c)(3) status. While we have no control over their governing instruments, we can address the issue of Section 501(c)(3) and federally recognized Indian Tribal governments.

Under Section 7871 of the Internal Revenue Code, Congress determined that federally recognized Indian tribes and their subdivisions would be treated like states for certain specified purposes, because tribal governments, like state governments, serve the public within their jurisdictional boundaries, and accordingly should be permitted to devote their limited resources to that end.

There is no provision in the Internal Revenue Code that imposes an income tax on governmental entities or their political subdivisions. Revenue Ruling 67-284 amplifies this issue regarding federally recognized Indian tribes, by affirmatively indicating that they are not subject to federal income tax. Thus, Indian tribal governments do not qualify for exemption from federal income tax as described under Section 501(c)(3) of the Internal Revenue Code, since they are simply not subject to federal income tax.

The Kaw Nation is a federally recognized tribe and is listed in Revenue Procedure 2002-64 as an organization that may be treated as a governmental entity in accordance with Section 7871. As such, the tribe's income would not be subject to federal income tax. In addition, the tribe would also be eligible to receive charitable contributions that are deductible for federal income, estate, and gift tax purposes by the donor.

Sometimes governmental units are asked to provide proof of their status as part of a grant application. If your tribe is applying for a grant from a private foundation, the foundation may be requesting certain information from your tribe because of restrictions imposed by the Internal Revenue Code on such foundations under Sections 4945 and 4942 of the Code.

Private foundation grants to governmental units for public or charitable purposes are not subject to these restrictions. Grants to governmental units for public purposes are "qualifying distributions" under Section 53.4942(a)-3(a) of the regulations; and, if they are

for charitable purposes, will not be taxable expenditures under section 53.4945-6(a) of the regulations. Most grants to governmental units will qualify as being for charitable (as well as public) purposes.

Some private foundations require grant applicants to submit a letter from the Internal Revenue Service determining them to be exempt under section 501(c)(3) and classified as a non-private foundation. Such a letter, or an underlying requirement that a grantee be a public charity, is not legally required when the prospective grantee is a governmental unit and the grant is for qualifying (public or charitable) purposes.

The following references may be useful to a grantor in verifying eligibility under Section 7871:

- Revenue Procedure 2002-64 lists Indian tribal governments that are treated similarly to states for federal tax purposes, including sections 7871 and 7701(a)(40) of the Code.
- Revenue Procedure 84-36 lists subdivisions of Indian tribal governments that are treated as political subdivisions of states for the same specified purposes under the Internal Revenue Code that are noted in Revenue Procedure 2002-64.
- IRS Publication 78, Cumulative List of Organizations, was recently revised for 2003 to include the following language - "Pursuant to section 7871 of the Internal Revenue Code, Indian tribes and their subdivisions are treated similarly to states and their subdivisions for purposes of section 170(c)(1). See Part II, 'Qualified Organizations', for additional information on contributions to Indian tribal governments." Part II of Publication 78 provides "Indian tribal governments are treated as states for purposes of deductibility of contributions under section 170(c)(1) of the Code, pursuant to section 7871(a)(1)(A) of the Code. Rev. Proc. 2002-64, 2002-42 I.R.B. 717 contains a list of Indian tribal governments that are recognized by the Internal Revenue Service as tribal governments for purposes of section 7871 of the Code. A subdivision of an Indian tribal government may be treated as a political subdivision of a state for purposes of deductibility of contributions under section 170(c)(1) of the Code if the Service has determined that the entity qualifies as a political subdivision of an Indian tribal government under the requirements of section 7871(d) of the Code."

I believe this general information will be of assistance to your tribe. You may wish to provide a copy to an organization that inquires regarding your federal tax status. This letter, however, is not a ruling and may not be relied on as such. If you have any questions, please feel free to contact Aletha Bolt at (405) 297-4575.

Sincerely,



Aletha Bolt
Indian Tribal Governments Specialist
ID Badge # 75-06977

cc: Cindy Grounds, Director Grants & Contracts Department
Sandra Parker