

To Whom It May Concern:

Please consider this letter as verification of the Romeo Community School District's tax Exempt status.

As an instrumentality of a government unit, the Romeo Community School District is not Subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in part:

"Gross income does not include income derived from the exercise of any essential Governmental function and accruing to a State or any political subdivision thereof..."

Because of the Romeo Community School District is an instrumentality of a governmental unit, Contributions are deductible under Section 170 (c) (1) of the Internal Revenue Code, which States:

"For purposes of this section, the term "charitable contribution" means a contribution Or gift to or use of-

The schools in Romeo Community School District include, Amanda Moore Elementary, Croswell Early Childhood Center, Hamilton-Parsons Elementary, Hevel Elementary, Washington Elementary, Indian Hills Elementary, Romeo Middle School, Romeo High School and Romeo 9th Grade Academy at Powell. Also included are programs operated by the Romeo Community School District included Community Education, Food and Nutrition Services, and Romeo Community Schools Athletics.

If you have any questions regarding the above, please feel free to contact me at 586-281-1402. If needed, our federal ID is 38-6002495.

Sincerely,
Vicki Laseke
Executive Director of Business Services