



School District of Holmen

1019 Mc Hugh Road
Holmen, Wisconsin 54636

(608) 526-6610 (608) 526-1333 FAX
www.holmen.k12.wi.us

Julie Holman, Director of Finance & Operations
Ph: (608) 526-6610 ext 1303 Email: holjul@holmen.k12.wi.us

March 26, 2015

Re: Charitable/Non-Profit Status

Dear Charitable Contribution Donor,

Charitable contributions to the School District of Holmen (District) are tax-deductible.

The tax-deductible status is conferred upon the District because the Internal Revenue Service (IRS) recognizes the District as a "GOVERNMENTAL UNIT." Charitable contributions to Governmental Units are tax-deductible under section 170(c)(1) of the Internal Revenue Code when the charitable contribution is made for a public purpose.

To provide charitable contribution donors documentation of the District's Governmental Unit status, under section 170(c)(1) of the Internal Revenue Code, the District requested and received validation of its Governmental Unit status from the IRS. On March 24, 2015 the IRS issued a letter confirming the District's Governmental Unit status. The IRS confirmation is reprinted on pages 2 and 3 of this document.

Some have asked if the District is a 501(c)(3) "TAX-EXEMPT CHARITABLE ORGANIZATION" per IRS code. The District is not a 501(c)(3) organization. Since the IRS conferred status of 170(c)(1) extends the same tax-deductible privileges to charitable contribution donors pursuing a 501(c)(3) status would be redundant in purpose and require additional IRS reporting by the District.

With Greatest Appreciation,

Julie Holman
Director of Finance & Operations

Vision Statement: Holmen - Educating every student to achieve global success
Support Services Vision Statement – Customer Service of the Highest Quality and Value



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248206070
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HOLMEN AREA SCHOOL DISTRICT
1019 MCHUGH RD
HOLMEN WI 54636



025047

Federal Identification Number: 39-6002627
Person to Contact: Mrs. Turner
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

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.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit 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 not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

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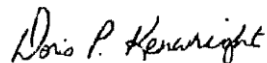
HOLMEN AREA SCHOOL DISTRICT
1019 MCHUGH RD
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Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at www.irs.gov/eo.

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Doris Kenwright, Operation Mgr.
Accounts Management Operations 1