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In reply refer to: 4077967774
Nov. 07, 2017 LTR 4168C 0
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LOGAN PARENT-TEACHER-STUDENT-
ORGANIZATION
% LOGAN ELEMENTARY SCHOOL
2685 TRAVER BLVD
ANN ARBOR MI 48105-1248



005319

Employer ID Number: 38-2859627
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Oct. 11, 2017, regarding your tax-exempt status.

We issued you a determination letter in December 1993, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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ANN ARBOR MI 48105-1248

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

We issued you a determination letter in December 1995, recognizing you as tax exempt under Internal Revenue Code (IRC) Section 501(c)(3). Our records also indicate you're not a private foundation as defined under IRC Section 509(2) because you're described in IRC Section 509(a)(2). Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522. In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-E, 990-N, or 990-B by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(l) provides that if you don't file a required annual information return or notice for two consecutive years, your tax-exempt status will be automatically revoked on the filing due date of the third required return or notice. For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-5850). If you have questions, call 1-811-829-5504 between 8 a.m. and 5 p.m. local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).