State of Missouri

EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES

Issued to:

KIRKWOOD SCHOOL DISTRICT PTO COUNCIL
725 N GEYER RD
KIRKWOOD MO 63122

Missouri Tax I.D. Number: 18675212

Effective Date: 02/24/2004

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(20), RSMo. This letter is issued as documentation of your exempt status.

Purchases by your Organization are not subject to sales or use tax if solely within the conduct of your Organization's exempt civic or charitable functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter. This exemption may not be used by individuals making personal purchases.

Agents or contractors may not claim or benefit from your Organization's exempt status. Contractors paying for construction materials to fulfill a contract with your Organization must pay sales tax on all such materials. Only purchases of construction materials that are directly billed to your Organization may be purchased exempt from sales tax.

Sales by your Organization are not subject to sales or use tax if solely within your Organization's exempt civic or charitable functions and activities. If your Organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. If your Organization ceases to qualify as an exempt organization, this exemption will cease to be valid. This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.

Any alteration to this exemption letter renders it invalid.

If you have any questions reagarding the use of this letter, please contact the Division of Taxation and Collection, P.O. Box 3300, Jefferson City MO 65105-3300, phone 573-751-2836.

Internal Revenue Service

Date: June 1, 2005

KEYSOR SCHOOL PTO
% ANNE MARIE SCHWEISS
725 N GEYER RD
KIRKWOOD MO 63122-2701 259

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Dottie Downing 31-08029
Customer Service Specialist
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
03-0528765
Group Exemption Number:
4368

Dear Sir or Madam:

This is in response to a request of May 17, 2005, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to KIRKWOOD SCHOOL DISTRICT PARENT TEACHER ORGANIZATIONAL COUNCIL, located in KIRKWOOD, MISSOURI..

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services