



To Whom It May Concern:

This letter is in response to your questions regarding the Brighton Area Schools District's tax exempt status.

**As an instrumentality of a governmental unit, the Brighton Area 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 of any political subdivision thereof...”

**Because the Brighton Area 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 or for the use of-

A State a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution is made for exclusively public purposes.”

If you have any questions regarding the above, please feel free to contact me at 810-299-4031 .  
If needed, our Federal ID is 38-6007848.

Sincerely,

Maria A. Bolen, CPA, PhD  
Assistant Superintendent for Finance