DEXTER COMMUNITY SCHOOLS
Bates School, 2704 Baker Road, Dexter, Michigan 48130
(734) 424-4100 fax (734) 424-4111
www.dexterschools.org

To Whom It May Concern,

Please consider this letter as verification of the Dexter Community Schools' tax exempt status.

As an instrumentality of a governmental unit, the Dexter Community Schools 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 the Dexter Community Schools is an instrumentality of a governmental unit, contributions are deductible under Section 170 (c)(1) of the Internal revenue Code, which states, in part:

"*For proposes of this section, the term "charitable contribution" means a contribution or gift to 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."

The schools in the Dexter Community Schools include Anchor Elementary School, Beacon Elementary School, Wylie Elementary School, Creekside Intermediate School, Mill Creek Middle School, and Dexter High School. Also included are programs operated by the Dexter Community Schools including Children Services, Community Education, Jenkins Early Childhood Learning Center, Bates School, Food & Nutrition Services, Cooperative Activities and Dexter Athletic Programs.

If you have any questions regarding the above, please feel free to contact me at (734) 424—4107. If needed, our Federal ID is 38-6007821.

Sincerely,

Jill Minnick CPA CIA
Chief Financial Officer