
Office of Business Services and Human Resources

July 1, 2021

To Whom It May Concern:

Please consider this letter as verification of the St. Joseph Public School District's tax exempt status.

As an instrumentality of a governmental unit, the St. Joseph Public 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 or any political subdivision thereof . . ."

Because the St. Joseph Public School 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 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 St. Joseph Public School District include Brown Elementary School, E.P. Clarke Elementary School, Lincoln Elementary School, Upton Middle School, and St. Joseph High School. Also included are programs operated by the St. Joseph Public School District including Food & Nutrition Services, all St. Joseph Public School Athletic Programs, and all St. Joseph Public School/Student Activities. All checks should be made payable to St. Joseph Public Schools and indicate the specific program for the benefit of, if specified.

If you have any questions regarding the above, please feel free to contact me at bgraham@sjschools.org or at (269) 926-3112. If needed, our Federal ID is 38-6000681.

Sincerely,



Brenda Graham
Chief Financial Officer