

Internal Revenue Service

Department of the Treasury

P.O. BOX 32509

Detroit, Michigan 48232

~~477 Michigan Ave Detroit Michigan 48226~~

District
Director

> Southwest Michigan Library
Cooperative
6767 West O Avenue
Room 4005
Kalamazoo, Michigan 49009

Person to Contact:

D. Clifford

Telephone Number:

313-226-7330 NOT TOLL FREE

Refer Reply to:

EP/EO/201/DC

Date:

• Gentlemen:

I am replying to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

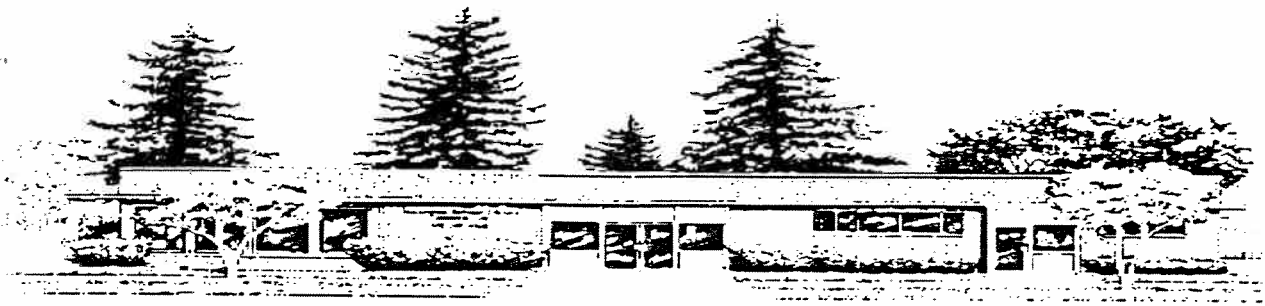
It is the opinion of this office, based upon the information submitted, that you are an instrumentality of the State of Michigan created by Michigan Public Act 89. You are not, therefore, subject to the Federal income tax and are not required to file Federal income tax returns, nor Form SS-15, Certificate Waiving Exemption from Taxes under the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devices, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of Section 2055, 2106, and 2522 of the Code.

Furthermore, it will not be necessary for you to file the annual return of information, Form 990, generally required of organizations exempt from Federal income tax under 501 of the Internal Revenue Code, as you come within the specified exceptions contained in section 6033(a) of the Code. The Employer Identification Number assigned you, 382232982, remains valid for use.

OCT 1 ST Start Date	
FED TAX ID #	38-2232982
1.1.	

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SOUTHWEST MICHIGAN LIBRARY COOPERATIVE

To whom it may concern:

Enclosed is a copy of the Internal Revenue Service correspondence that gives the Southwest Michigan Library Cooperative exemption under Section 501 (c) (3) of the Internal Revenue Code. The employer identification number is: 382232982.

We are willing to receive donations on behalf of our member libraries. Please identify the conditions you wish to place on the dispersment of funds. There is no cost for this membership service.

Please note, we have moved to a new address since we have received this correspondence.

Sincerely,

Alida L. Geppert

8/5/08

Southwest Michigan Library Cooperative ID#38-2232982

Spoke with Ms. Casteel #2963433 at IRS 877.829.5500 today.

She confirmed the following:

There is no indication in IRS records of year end so 9/30 is appropriate.

There is no 990 filing requirement for this client.

There are no other outstanding tax issues, ie: 941, etc.

Rebecca L. Moore, CPA

Copy to Jennifer Ray, Cass District Library. ✓

Copy to file.