

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

*Clarke County Education
Foundation*
24 N. Buckmarsh St.
Corryville, Va 22611

Person to Contact:
EP/EO Tax ExaminerTelephone Number:
(410) 962-6058Refer Reply to:
EP/EO:CSU
Room 817Date: *January 6, 1997*

Dear Sir/Madam:

This is in response to your inquiry dated *December 20, 1996*, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective *February 1993*. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

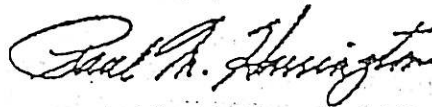
Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

This letter may be used to verify your tax-exempt status.

Sincerely yours,

Paul M. Harrington
District DirectorEmployer Identification Number- *54-1606545*