

Marshall County Schools

Alfred N. Renzella, Superintendent
W. Wayne Simms, Assistant Superintendent
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June 1, 2012

To Whom It May Concern:

Please allow this letter to serve in-lieu of a form 501(c)(3) as follows:

No provision of the Internal Revenue Code imposes a tax on the income of governmental units (such as states and their political subdivision). Therefore, it has been the position of the Service (IRS) that income of governmental units is not generally subject to federal income taxation.

Marshall County Board of Education and its schools qualify for exemption from federal income tax as an organization described in section 501(c)(3) of the IRS Code by virtue of its establishment of a Public School System in the State of West Virginia.

If you have further questions, please contact me at 304-843-4400 #321.

Sincerely,

A handwritten signature in blue ink that reads "Nan Hartley". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Nan Hartley, CPA, MBA
Business Manager