



## Education and Housing Equity Project Records.

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**Certificate of Exempt Status**

ST-17

**Exempt Organizations**

Education and Housing Equity Project  
122 W. Franklin Av., Suite #320  
Minneapolis MN 55404

Certificate number ES 36461

Date Issued 07/09/97

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used exclusively in the performance of charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles.** (M.S. 297A.25, subd.16)

Commissioner of Revenue  
by



P. R. Blaisdell, Supervisor  
Sales and Use Tax Division

**Questions? Call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777.** TDD users, call the Minnesota Relay Service at (612) 297-5353 or 1-800-627-3529. Ask for (612) 296-6181.

File  
Grant Writing  
(Working file)

**Certificate of Exempt Status****Exempt Organizations**

ST-17

Education and Housing Equity Project  
2211 Riverside Ave., CB185  
Minneapolis MN 55454

Certificate number ES 36461

Date Issued 07/09/97

Date Reissued 08/17/99

FILE - COPIES  
Updated  
Certificate  
of Sales  
Tax Exemption

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used in the performance of its charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles.** (M.S. 297A.25, subd.16)

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copy

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
1100 COMMERCE STREET  
DALLAS, TX 75242

DEPARTMENT OF THE TREASURY

Date: **AUG 16 1996**

EDUCATION & HOUSING EQUITY PROJECT  
C/O MICAH  
122 WEST FRANKLIN AVENUE SUITE 320  
MINNEAPOLIS, MN 55404

Employer Identification Number:  
41-1842393  
Case Number:  
366164034  
Contact Person:  
MS. Y. ABSTON  
Contact Telephone Number:  
(312) 886-6532  
Accounting Period Ending:  
December 31  
Foundation Status Classification:  
SEE SECOND PARAGRAPH  
Advance Ruling Period Begins:  
February 24, 1995  
Advance Ruling Period Ends:  
December 31, 1999  
Addendum Applies:  
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c) (3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a) (1) and 170(b) (1) (A) (vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a) (1) or 509(a) (2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

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will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts 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).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, 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.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

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cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In accordance with section 508(a) of the Code, the effective date of this determination letter is February 24, 1995.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

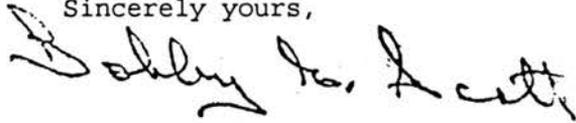
If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Bobby E. Scott". The signature is written in dark ink and is positioned to the right of the typed name.

Bobby E. Scott  
District Director

Enclosure(s):  
Form 872-C

**Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

(Rev. July 1993)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Education & Housing Equity Project

(Exact legal name of organization as shown in organizing document)

122 W Franklin Ave #320 Minneapolis MN 55404

(Number, street, city or town, state, and ZIP code)

and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year ..... December 31, 1995

(Month, day, and year)

Name of organization (as shown in organizing document) Date

Education & Housing Equity Project

May 30, 1996

Officer or trustee having authority to sign

Signature ▶

Treasurer  
Title ▶

**For IRS use only**

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

AUG 14 1996

By ▶