

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: August 25, 1998

Economics America of Michigan
37000 Grand River, Suite 365
Farmington Hills, MI 48335-2812

Person to Contact:

Carol Kraft

Telephone Number:

513-241-5199

Fax Number:

513-684-5936

Federal Identification Number:

38-2183524

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in May 1978, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

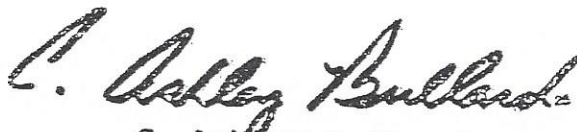
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return.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

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director



Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Ogden UT 84409

In reply refer to: 2916823650
Aug. 13, 2001 LTR 252C
38-2183524 000000 00

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MICHIGAN COUNCIL ON ECONOMIC
EDUCATION
41500 GARDENBROOK RD
NOVI MI 48375-1313005

Taxpayer Identification Number: 38-2183524

Dear Taxpayer:

Thank you for the inquiry dated July 22, 2001.

We have changed your business name as requested. The number shown above is valid for use on all tax documents. For your convenience, we have ordered corrected Forms 8109, Federal Tax Deposit Coupons for you to make your deposit. You should receive them in five to six weeks. REMINDER - Your new business name should also be used if you deposit electronically. You can make Electronic Funds Transfer (EFT) payments using the government's Electronic Federal Tax Payment System (EFTPS) through a financial agent designated to process tax payments.

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____



Department of the Treasury
Internal Revenue Service

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MICHIGAN COUNCIL ON ECONOMIC
EDUCATION

41500 GARDENBROOK RD

NOVI MI 48375-1313005

Thank you for your cooperation.

Sincerely yours,

Georgia Warren
Chief, Research & Perfection Branch

Enclosure(s):
Copy of this letter