



# Office of the Superintendent

## Phil Jankowski

5201 County Line Road, Suite 100 - Casco, Michigan 48064  
Telephone: 586-725-2861 FAX: 586-727-9059

To Whom It May Concern:

Please consider this letter as verification of the Anchor Bay School District's tax-exempt status.

As an instrumentality of a government unit, the Anchor Bay School District is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in part:

"Gross income does not include income derived from the exercise of any essential Governmental function and accruing to a State or any political subdivision thereof..."

Because of the Anchor Bay School District is an instrumentality of a governmental unit, Contributions are deductible under Section 170 (c) (1) of the Internal Revenue Code, which States:

"For purposes of this section, the term "charitable contribution" means a contribution or gift to or use of"

The schools in Anchor Bay School District include, Ashley Elementary, Dean A Naldrett Elementary, Great Oaks Elementary, Lighthouse Elementary, Lottie M Schmitt Elementary, Maconce Elementary, Sugarbush Early Childhood Center, Anchor Bay Early Childhood Center, Anchor Bay Middle School North, Anchor Bay Middle School South, and Anchor Bay High School. Also included are programs operated by the Anchor Bay School District, such as: Food and Nutrition Services, Athletics, Maintenance and Operations, Transportation, Aquatics, and Technology.

If you have any questions regarding the above, please feel free to contact me at 586-725-2861. If needed, our federal ID is 38-600-2503.

Sincerely,

Robyn Randazzo  
Director of Business Services

[Vision Statement](#)  
Educational Excellence Together

[Mission Statement](#)  
Empowering all students to succeed in an ever-changing world.

Anchor Bay School District does not discriminate on the basis of religion, race, color, national origin, sex, disability, age or other protected status in its programs, activities, or employment.