



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **INFO 2001-0126**
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April 24, 2001

***** ** *****

Dear *****:

Thank you for the information you provided in your communication dated ***** concerning ***** request for exemption from filing Form 990. The information submitted indicates that you are seeking a ruling which would require us to consider facts and circumstances particular to ***** . Please note that in order for us to issue such a ruling, you would need to remit a \$220 fee.

For your information, because charter schools generally do not qualify as governmental units or affiliates of governmental units, they do not meet the requirements of Rev. Proc. 95-48, 1995-2 C.B. 418 and are therefore required to file Form 990. A 1999 Continuing Professional Education article titled "Charter Schools" highlights this position (see item 5 on page 146 of the enclosed copy). We have also enclosed a copy of Rev. Proc. 95-48. You should note that a ruling or determination letter issued by the Internal Revenue Service is directed only to the organization that requested it and has no precedential value with respect to any other organization.

Note that our records have been updated to reflect the new name of the organization.

If you have any further questions, please do not hesitate to contact ***** *****
***** at *****.

Sincerely,

Gerald V. Sack
Manager, Exempt Organizations
Technical Group 4