

P O BOX A-3290 OPN 22-2  
CHICAGO, IL 60690

Date: JUN 13 1990

Employer Identification Number:  
48-1539109  
Contact Person:  
B. J. VINES  
Contact Telephone Number:  
(312) 886-1278

PARKWAY SCHOOL DISTRICT PARENT  
TEACHERS ORGANIZATION COUNCIL  
455 N WOODS HILL ROAD  
CHESTERFIELD, MO 63017

Addendum Applies:  
NO

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on the information supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

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

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$5,000 or 5 percent of gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a

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Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less, and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

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

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
  - a. Changed names or address;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given you written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of each subordinate whose mailing address is a P. D. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

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The above information should be sent to the following address:  
Internal Revenue Service Center  
2906 East Bannister Road  
Kansas City, MO 64131  
Attention: Stop 42 ENTITY CONTROL UNIT

This determination does not apply to any of your subsidiaries organized and operated in foreign country.

The service center that processes your returns will send you a Group Exemption Number. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

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

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

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

Sincerely yours,



R. S. Wintrode, Jr.  
District Director


 SUBSIDIARY ORGANIZATION OF PARKWAY SCHOOL DISTRICT PARENT TEACHER ORGANIZATION COUNCIL  
 GEN NUMBER 9423

CYCLE 201008

431539109	PARENT	PARKWAY SCHOOL DISTRICT PARENT TEACHER ORGANIZATION COUNCIL 455 N WOODS MILL RD MCKELVEY PARENTS ORGANIZATION	MO	63017-3327558	08
201918371	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHER ORGANIZATION COUNCIL 801 HANNA RD PARKWAY SOUTH THEATRE PARENTS ASSOC	MO	63021-6771016	% BRUCE E DYSON 08
237455235	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHER ORGANIZATION COUNCIL 170 PORTICO DR GREEN TRAILS ELEMENTARY PTO	MO	63017-2206706	08
270025271	SUB	PARKWAY SOUTH HIGH BAND BOOSTERS 801 HANNA RD	MO	63021-6771016	% CHRISTOPHER BECKER 08
431077616	SUB	ROSS SCHOOL PARENT-TEACHERS ORGANIZATION 1150 ROSS AVE ST LOUIS COUNTY	MO	63146-4524500	08
431108905	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHERS ORGANIZATION COUNCIL 1215 DAUPHINE LN PIERREMONT SCHOOL	MO	63011-4119158	08
431159029	SUB	PARKWAY SOUTH HIGH SCHOOL PARENT TEACHERS ORGANIZATION 801 HANNA RD MANCHESTER	MO	63021-6771016	08
431178564	SUB	SORRENTO SPRINGS SCHOOL PTO 390 TUNULTY DR MANCHESTER	MO	63021-6439907	% JOHN L MORRIS 08
431350687	SUB	WREN HOLLOW P T O 655 WREN AVE WREN	MO	63021-6663557	08
431353018	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHERS ORGANIZATION COUNCIL 181 COEUR DE VILLE DR PARKWAY NORTHEAST MIDDLE SCHOOL	MO	63141-6602812	% FRANCES CHISOLM 08
431374713	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHERS ORGANIZATION COUNCIL 2312 BAXTER RD PARKWAY WEST MIDDLE SCHOOL	MO	63017-7721123	% PTO TREASURER 08
431375486	SUB	CLAYMONT SCHOOL PARENT TEACHER ORGANIZATION 405 COUNTRY CLUBS BALLWIN	MO	63011-0000000	08
431393658	SUB	PARKWAY CENTRAL HIGH SCHOOL PARENT TEACHER ORGANIZATION 369 N WOODS MILL RD CHESTERFIELD	MO	63017-3329691	08
431398951	SUB	HANNA WOODS SCHOOL PARENT TEACHER ORGANIZATION 720 HANNA RD BALLWIN	MO	63021-6746203	08

431456077	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHERS ORGANIZATION COUNCIL 471 N WOODS MILL RD PARKWAY CENTRAL MIDDLE PTO	MO	63017-3327710	08
431456252	SUB	PARKWAY EARLY CHILDHOOD-PTO 14605 CLAYTON RD	MO	63011-2656055	08
431479306	SUB	HENRY SCHOOL PARENT-TEACHER ORGANIZATION 700 HENRY AVE	MO	63011-2737000	08
431522413	SUB	CRAIG SCHOOL PARENT TEACHER ORGANIZATION 1492 CRAIG RD	MO	63146-4842921	% PEGGY J NELSON 08
431538940	SUB	PARKWAY SOUTH MIDDLE PTO 760 WOODS MILL RD	MO	63011-3654605	% PTO TREASURER 08
431538941	SUB	BARRETT'S SCHOOL PARENT-TEACHER ORGANIZATION 1780 GARMAN RD	MO	63021-7169807	% PARKWAY SCHOOL DISTRICT 08
431538942	SUB	CARMAN TRAILS PARENT-TEACHER ORGANIZATION 555 S WEIDMAN RD	MO	63021-5729555	08
431538943	SUB	HIGHCROFT RIDGE ELEMENTARY SCHOOL PARENT STAFF ORGANIZATION 15380 HIGHCROFT DR	MO	63017-5435808	% P S O TREASURER 08
431551106	SUB	MASON RIDGE PTO 715 S MASON RD MASON RIDGE ELEMENTARY SCHOOL PTO	MO	63141-8525159	% HELEN & BILL SCHEFFEL 08
431553913	SUB	PARKWAY WEST HIGH SCHOOL PTO 14653 CLAYTON RD	MO	63011-2656532	08
431553914	SUB	MCKELVEY SCHOOL PTO 1751 MCKELVEY RD	MO	63043-2816511	08
431570265	SUB	PARKWAY SCHOOL DISTRICT PARENT TEACHERS ORGANIZATION COUNCIL 510 BIG BEND RD OAKBROOK ELEMENTARY SCHOOL	MO	63021-6587101	% RICHARD HARNACKER 08
431603564	SUB	PARKWAY WEST PARENT ORGANIZATION 14653 CLAYTON RD	MO	63011-2656532	08
431728071	SUB	PARKWAY SOUTHWEST MIDDLE SCHOOL PTO 401 WREN AVE	MO	63021-0000000	% SUE HUGHES 08

00172

431982059 SUB PARKWAY SCHOOL DISTRICT PARENT TEACHER ORGANIZATION COUNCIL MO SAINT LOUIS MO 63146-4431602 % JANE THAL 08

12860 FEE FEE RD NORTH HIGH SCHOOL PTO

436213635 SUB PARKWAY SCHOOL DISTRICT PARENT TEACHERS ORGANIZATION COUNCIL MO CHESTERFIELD MO 63017-1939399 08

15339 APPALACHIAN TRL SHENANDOAH

431539109 SUBSIDIARY ORGANIZATION OF PARKWAY SCHOOL DISTRICT PARENT TEACHER ORGANIZATION COUNCIL 201008  
GEN NUMBER 9423 SUBSIDIARY TOTAL IS 29