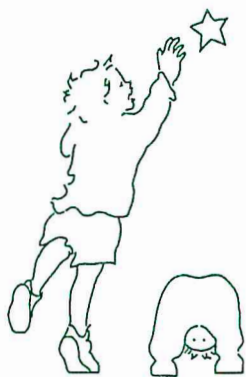


SPRUCE STREET NURSERY SCHOOL



Dear Business Owner,

On Friday, April 29th, Spruce Street Nursery School is having our 21st annual benefit auction!

Spruce Street Nursery School is a small, not-for-profit Nursery School serving families from the many neighborhoods in and around downtown Boston. Within our bright, spacious classrooms children from 2 to 5 years of age are taught by caring, professional teachers who lead them on their joyful journey of early learning.

In previous years, through the generous efforts of our families and the many merchants and organizations who participated in our auction, we have been able to raise significant funds to support the school's mission. Monies raised at our Auction help bridge the gap between program expenses and tuition revenue, increase teacher compensation and benefits, and maintain and upgrade our facility. As you can imagine, fundraising during the pandemic was particularly difficult. We need your support now more than ever.

Desirable auction items of all types are welcome. Your generous **tax-deductible** contribution will beacknowledged in our program for the evening.

We also welcome you to place an ad in our program book. Ads in our program are just \$ 200 for a full-color page.

Please consider participating in this year's Spruce Street Nursery School Auction. The event is a wonderful opportunity to support the community as well as the school. Thank you in advance for your kind support!

Sincerely



Christie Guevin, Director

SPRUCE STREET NURSERY SCHOOL
5 Avery Place, Boston, MA 02111
(617) 482-5252 | Tax I.D # 043326852



Spruce Street
Nursery School

Donation Receipt

Your Company Name: _____

Your Name _____ Telephone () _____

Mailing Address _____

City _____ State _____ Zip _____

Email Address: _____

Item Donated _____

Approximate Value \$ _____

Spruce Street Nursery Representative _____

- Item attached with form
- Item needs to be picked up
- Item will be mailed/delivered, please indicate date

YOUR GENEROSITY IS GREATLY APPRECIATED!

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 22 2000

SPRUCE STREET NURSERY SCHOOL INC
20 SPRUCE ST
BOSTON, MA 02108

Employer Identification Number:
04-3326852
DLN:
17053095044030
Contact Person:
ELLIOT H CHO ID# 31372
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information 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).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

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

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

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)



Commonwealth of Massachusetts
Department of Revenue
Christopher C. Harding, Commissioner

mass.gov/dor

Letter ID: L0924309120
Notice Date: December 10, 2018
MA Taxpayer ID: 11294166



CERTIFICATE OF EXEMPTION



SPRUCE STREET NURSERY SCHOOL INC
5 AVERY PL
BOSTON MA 02111-1004

000205

Attached below is your Certificate of Exemption (Form ST-2). Cut along the dotted line and display at your place of business. You must report any change of name or address to us so that a revised ST-2 can be issued.

DETACH HERE



MASSACHUSETTS DEPARTMENT OF REVENUE

Form ST-2

Certificate of Exemption

SPRUCE STREET NURSERY SCHOOL INC
5 AVERY ST
BOSTON MA 02111-1004

MA Taxpayer ID: 11294166
Certificate Number: 160755712

This certifies that the organization named above is an exempt purchaser under Chapter 64H, section 6(d) or (e) of the Massachusetts General Laws. All purchases of tangible personal property by this organization are exempt from taxation to the extent that such property is used in the conduct of the business of the purchaser. Misuse of this certificate by any tax-exempt organization or unauthorized use of this certificate by any individual will lead to revocation. Willful misuse of this certificate is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. This certificate is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

Effective Date: October 24, 2018

Expiration Date: October 23, 2028