

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 1586, GPO Brooklyn, N.Y. 11202

Date: JAN 03 1986

Boston Educational Development  
Foundation, Inc.  
26 Court Street, 8th Flr.  
Boston, MA 02108

Employer Identification Number:  
22-2514422  
Accounting Period Ending:  
February 28th  
Form 990 Required:  Yes  No  
Person to Contact:  
J. Cruz  
Contact Telephone Number:  
(617) 223-4242

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(c)(3) of the Internal Revenue Code.

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(s) 509(a)(1) & 170(b)(1)(A)(vi).

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. Also, you should inform us of all changes in your name or address.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in 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, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

Letter 947(DO)(5-77)

The heading of this letter shows that you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000\*, or \$25,000 for years ended on or after December 31, 1982. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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,

*John L. Jennings*  
District Director

cc:

\* For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000, are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

February 18, 2015

To Whom It May Concern:

The Boston Educational Development Foundation (BEDF) is pleased to serve as the fiscal agent for the Roxbury Massachusetts Academic Polytech Pathway (RoxMAPP) on behalf of the Madison Park Technical Vocational High School. As the fiscal agent, BEDF will receive and disperse funds, maintain documentation of all disbursements, provide monthly statements and provide full accounting for the duration of the grant. As of July 1, 2014 BEDF charges a 2% indirect rate on all grants, donations, sponsorships and other charitable contributions in which BEDF serves as the fiscal agent.

BEDF is a 501(c)(3) incorporated in 1984 for the purpose of improving educational opportunities for the students of the Boston Public Schools by developing and providing for innovative educational and staff development programs; by assisting and facilitating management operations; by providing incentives and scholarships for students; and by serving the general needs of the Boston Public Schools in furtherance of the educational aims and goals of the Boston Public Schools.

Through BEDF, schools and the district have been able to support before school and after school programs, in-school arts, music and academic programs, professional development, scholarships and memorial programs. This is only possible because of thoughtful donors like you.

Once again, BEDF is delighted to serve as the fiscal agent for RoxMAPP. If you have any questions and/or need any additional information, please contact me via email at [jsproul@bostonpublicschools.org](mailto:jsproul@bostonpublicschools.org) or by phone at 617.869.5478.

BEDF's legal address is 26 Court Street, 5<sup>th</sup> Floor, Boston MA 02108.

Thank you in advance for your generous contribution.

Sincerely,



Jonathan Sproul  
Executive Director  
Boston Educational Development Foundation