
CONTINUING DISCLOSURE CERTIFICATE

OF

MIMCS BUILDING COMPANY

AND

TWIN CITIES INTERNATIONAL SCHOOLS

NOTICE OF 501C3 REVOCATION AND REINSTATEMENT

\$26,125,000
City of Minneapolis, Minnesota
Charter School Lease Revenue Bonds
(Twin Cities International Schools Project)
Series 2017A

\$320,000
City of Minneapolis, Minnesota
Charter School Lease Revenue Bonds
(Twin Cities International Schools Project)
Series 2017B

October 9, 2020

MIMCS Building Company (the “**Borrower**” or “**Company**”), Twin Cities International Schools (“**TCIS**”) (TCIS will be referred to herein as “**School**”), and UMB Bank, N.A. (the “**Trustee**”) entered into a Continuing Disclosure Agreement dated as of December 1, 2017 (the “**2017 CDA**”), pursuant to which the Borrower and TCIS agreed to provide certain ongoing reporting information in connection with the issuance of the Charter School Lease Revenue Bonds described above (collectively, the “**Series 2017 Bonds**” or the “**Securities**”) by the City of Minneapolis, Minnesota, Minnesota (the “**Issuer**”).

The 2017 CDA requires certain information to be submitted to the Trustee and posted on EMMA (as defined in the 2017 CDA).

Capitalized terms used in this certificate will bear the definition given or referred to in the 2017 CDA.

1. Tax Exempt Status

By this certificate, the Borrower and TCIS hereby provide notification to the Trustee that, on or about March 16, 2020, the Internal Revenue Service sent a notice to the Borrower that its tax exempt status was terminated. A copy of the notice is attached.

Borrower filed a 1023 seeing retroactive reinstatement of its tax exempt status. On September 9, 2020, the Internal Revenue Service sent a confirmation letter to Borrower informing Borrower that its tax exempt status was reinstated, effective November 15, 2019. A copy of the confirmation is attached.

The undersigned on behalf of the Borrower and the School, hereby certify that the foregoing is true and correct.

MIMCS BUILDING COMPANY

By: 

Its: President

TWIN CITIES INTERNATIONAL SCHOOLS

By: 

Its: Executive Director



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0023

Notice	CP120A
Notice date	March 16, 2020
Employer ID number	82-1302123
To contact us	Phone 877-829-5500 FAX 877-792-2864

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MIMCS BUILDING COMPANY
277 12TH AVE N
MINNEAPOLIS MN 55401-1026



273827

Important message about your failure to file an annual information return or electronic notice

Your organization's tax-exempt status was automatically revoked

We haven't received a response to the previous notice we sent asking you to file your annual information return or electronic notice.

Because you haven't filed for three consecutive years, your organization's tax-exempt status was automatically revoked by law, effective November 15, 2019.

You are no longer tax-exempt. In addition, if you were eligible to receive tax-deductible contributions, you are no longer permitted to do so. Your organization's name was added to our list of organizations that are no longer tax exempt. You can find our list at www.irs.gov/charities. It is available to the public, state charity officials, and state tax officials.

What you need to do

- Because your organization is no longer tax-exempt, you may be required to file one the following federal income tax returns:
 - Form 1120, U.S. Corporation Income Tax Return
 - Form 1041, U.S. Income Tax Return for Estates and TrustsThe instructions for both returns explain who must file and when to file. You can download the returns and instructions at www.irs.gov. You can also obtain copies by calling 800-TAX-FORM (800-829-3676).
- Visit www.irs.gov/cp120a for more information if you think you received this notice in error.
- Contact your state to determine how this revocation affects your state responsibilities and requirements.

Next steps

Do the following if you want to reinstate your tax-exempt status:

- Apply for tax-exempt status by filing the appropriate application form below:
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120 and Form 8718, User Fee for Exempt Organization Determination Letter Request

You must apply for reinstatement even if you did not have to apply for tax-exempt status originally.

- Send your completed application with the appropriate user fee to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

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Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

MIMCS BUILDING COMPANY
227 12TH AVENUE NORTH
MINNEAPOLIS, MN 55401-1026

Date:
09/09/2020
Employer ID number:
82-1302123
Person to contact:
Name: D. Trimble
ID number: 31309
Telephone: (877) 829-5500
Accounting period ending:
June 30
Public charity status:
509(a)(3)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
November 15, 2019
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053641005070

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Specifically, we determined you're a Type I supporting organization under IRC Section 509(a)(3). A Type I supporting organization is operated, supervised, or controlled by one or more publicly supported charities.

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

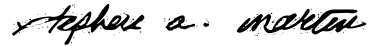
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin". The signature is written in a cursive style with a large initial 'S'.

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements