



# ATKINSON POLICE DEPARTMENT

27 ACADEMY AVENUE

Police Chief

Director of Elderly Affairs

LIFE MEMBER: ICPA

N.H. CPA \* N.E. CPA

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**PROUDLY SERVING SINCE  
1968**



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CHARITABLE TRUSTS UNIT

Christine Gauntt  
Department of Justice  
Office of the Attorney General  
Charitable Trust Division  
33 Capitol Street  
Concord, N.H. 03301

April 15, 2008

**COPY**  
*emp*

Dear Christine Gauntt:

I am responding to your letter referencing file # 17223. After investigating my situation I believe that I do not fall under the restrictions of IRS 501(c) (3). I would like to explain my reasoning.

I am not the proprietor of any funds that are sent to the Police Department. All funds received are deposited into the town of Atkinson's accounting ledgers. I do not have access to these funds. These funds can only be disbursed by approval of the governing body, the three member's board of selectmen.

The town presently has a Federal IRS number as a no profit organization and thus I feel that there is no need for me to duplicate what is already in place. These funds are audited by Mason & Rich Professional Association, Certified Public Accountants located in Concord, N.H. On Monday April 14<sup>TH</sup>, we contacted this accounting firm and again asked their input on changing the way any donations are sent to the town. They advised that the way the donations are handled falls under the towns Federal IRS number. He stated that the Police Chief does not have direct access to the funds, for the board of selectmen are the directors and care takers and these funds and can only be dispersed with written authorization by the three members of the board of selectmen. The procedure of accepting and dispersing of these funds has been in place for over fifteen years.

If you should require any additional information pertaining to the reasoning why I believe the police department is not required to file as a non-profit organization, please feel free to contact me.

Sincerely;

***Philip V. Consentino***

Police Chief

Director of Elderly Affairs

Cc: Files

PVC/pvc

Donations

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