



**Michael Schofield**  
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16550 SW Merlo Road • Beaverton, Oregon 97003



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**District Goal:** WE Empower all students to achieve post-high school success.

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December 10, 2019

To Whom It May Concern:

RE: Tax Exempt Status of the Beaverton School District

The following information is designed to clarify the Beaverton School District's tax-exempt status.

The Beaverton School District is tax exempt under Section 170 of the Internal Revenue Code. This section excludes state and local governments from federal income taxation. The automatic exemption for state and local governments from federal taxation in Section 170 of the Tax Code precludes the Beaverton School District from requesting a determination letter from the Internal Revenue Service. Therefore, we are not a Section 501(c)(3) entity.

The *Beaverton Education Foundation (BEF)* is, however, listed as a 501(c)(3) entity. This foundation was established for purposes other than those of normal operations.

Other entities raise funds and accept donations for student benefit, such as parent teacher organizations and booster clubs. These are separate entities from the Beaverton School District and should provide their own tax identification number.

The Internal Revenue Code does not require that the Beaverton School District file Internal Revenue Service Form 990 for its activities as a local government.

If you have any further questions regarding the tax-exempt status of the Beaverton School District, please direct your questions to:

Michael Schofield  
Associate Superintendent  
Business Services  
Beaverton School District 48J  
16550 SW Merlo Road  
Beaverton, OR 97003  
503.356.4540

Sincerely,

Michael Schofield

"The District prohibits discrimination and harassment based on any basis protected by law, including but not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes."