

# Northwest ISD TAX-EXEMPT STATUS/ DONATION ACKNOWLEDGEMENT FORM

Northwest Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the district is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

The district may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. These charitable contributions are deductible by the donor on their tax return. The federal identification number of Northwest ISD is 1-75-6003004-5.

Contributions may be made to the district, district schools, or various district groups and clubs. However, the district's tax-exempt status does not apply to various parent or community organizations, such as Booster Clubs and School Support Organizations, who work with the district. These organizations are separate entities from the district and must apply for their tax-exempt status under Code Section 501(c)(3). Evidence of their tax-exempt status would be a Letter of Determination from the IRS.

Donations to the district by an organization, including, but not limited to, booster clubs, shall become the sole property of the district and not of the organization. The NISD Board of Trustees or its designee has the sole authority to determine how the donated funds are utilized by the district and, therefore, donating organizations may not specify the purpose for which the district must use the funds.

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**Northwest Independent School District greatly appreciates the support of:**

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Name of donor (Company or Person)

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Street address **OR** PO Box, City, State **AND** Zip Code

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Contact name/ Phone number

**through the donation of (description of item(s) donated and/or monetary contribution received):**

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**This support will assist the district in continuing to improve the educational environment.**

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Print name of district employee receiving donation

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Signature of district employee

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Title of district employee

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School or location/department

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Date of receipt

**FORM DISTRIBUTION:**

- DONOR
- SUPPORTED CAMPUS/DEPARTMENT
- PARTNERS IN EDUCATION