

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE



TAX EXEMPT – GOVERNMENT ENTITIES
FEDERAL, STATE, LOCAL GOVERNMENTS

IRVING ISD
ATTN: Debbie Cabrera
(via e-mail)

Address:

9430 Research Blvd. Bldg. #1
Stop 4212 AUNW
Austin, Tx. 78759

Person to Contact:

Steve C. O'Brien

Badge Number:

74-20116

Telephone Number:

(512) 464-3129

Date: July 16, 2002

Dear Ms. Cabrera:

This letter is reference to our previous telephone conversation regarding the status of your entity for Federal tax purposes. Your entity is considered a governmental entity as provided under Internal Revenue Code Section 115, which states in part, "gross income does not include income derived from any public utility or the exercise of any essential governmental function and accruing to a State or any political subdivision thereof, or the District of Columbia; or income accruing to the government of any possession of the United States, or any political subdivision thereof."

Your entity is also considered tax exempt for charitable donation purposes, as stated in Internal Revenue Code 170(c)(1), which states in part, "for purposes of this section, the term "charitable contribution" means a contribution or gift to or for the use of –
(1) 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".

Since you are considered a governmental entity, you are not issued a "tax exempt letter". Your exempt status, as stated in the above code sections, should be considered sufficient evidence for those questioning the status of the Irving ISD.

If I can be any further assistance, please call the telephone number listed above, or reply via e-mail.

Sincerely,

Steve C. O'Brien

Steve C. O'Brien
Internal Revenue Agent
FSLG Specialist