Michael Schofield
Associate Superintendent
Business Services
1260 NW Waterhouse Ave.
Beaverton, OR 97006
michael_schofield@beaverton.k12.or.us
503.356.4540

January 8, 2026

Re: Tax exempt status for Beaverton School District and its schools

To whom it may concern:

Beaverton School District 48J is a political subdivision of the State of Oregon. As such, it is a "governmental unit" as defined in Sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986, as amended ("IRC"), and is not a private foundation by virtue of IRC section 509(a)(1). Beaverton School District 48J is fiscally responsible for its schools.

Governmental units are not subject to federal income tax nor required to have a tax-exemption determination letter under IRS section 501(c)(3) but are automatically tax exempt under IRC Section 115. Therefore, this letter is being furnished to you in lieu of a federal tax-exemption determination letter.

This will confirm our assurance and agreement that any contributions made to Beaverton School District and its schools will be used for exclusively public purposes with the meaning of IRC Section 170(c)(1).

Sincerely,

Michael Schofield
Associate Superintendent
Business Services
Beaverton School District 48J

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, veterans' status, or because of a perceived or actual association with any other persons within these protected classes.