SIMI VALLEY UNIFIED SCHOOL DISTRICT

FISCAL SERVICES
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April 7, 2026

Subject: Tax Exempt Status of Simi Valley Unified School District
Statement of Qualified Charitable Contribution Recipient
Under Internal Revenue Code and Regulations

To Whom It May Concern:

Per our audit firm, the Simi Valley Unified School District is a qualified recipient of deductible charitable contributions under Internal Revenue Code Section 170(b)(1)(A)(ii) and related Regulation Section 1.170A-9(b)(1). Following is an excerpt from the aforementioned Regulation:

> Regulation Section 1.170A-9(b)(1) Educational organization. An educational organization is described in section 170A-9(b)(1)(A)(ii) if its primary function is the presentation of formal instruction and it normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. The term includes institutions such as primary, secondary, preparatory, or high schools, and colleges and universities. It includes Federal, State, and other public-supported schools which otherwise come within the definition.

The Simi Valley Unified School District is a political subdivision of the State of California, and as such is exempt from Federal income taxes under Internal Revenue Code Section 115(b), rather than under Section 501(c)(3). Therefore, no tax determination letter from the Internal Revenue Service is required to document tax exempt status.

Contributions to the Simi Valley Unified School District are deductible under Internal Revenue Code Section 170(a). Under Internal Revenue Code Section 170(b)(1)(A), charitable contribution deductions by individuals are generally limited to 50% of "Adjusted Gross Income" for the taxable year. Any amount thus limited may be carried forward as contributions for up to five years.

Respectfully submitted,

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