



TUMWATER SCHOOL DISTRICT

Administrative Offices • 621 Linwood Ave. SW Tumwater, WA 98512
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To Whom It May Concern:

The Tumwater School District welcomes donations and grants made for the benefit of our educational program and students. Donations and grants are tax deductible charitable contributions under Internal Revenue Code section 170* if used solely for public purposes. The district has accounting and reporting procedures to ensure that all donations and grants are used for the intended public purposes.

If you need Tumwater School District's tax identification number for your records, please submit an email request to Pam Jolley, Accounting Manager, in the district Financial Services Office at:
pam.jolley@tumwater.k12.wa.us.

If you have any questions regarding this matter, please contact Pam Jolley at (360) 709-7018, or Kira Acker, Director of Financial Services, at (360) 709-7019.

Sincerely,

Kira Acker

Director of Financial Services

** As a political subdivision of the State of Washington, the district is not classified as a "501(c)(3) charitable organization;" however, the provision of IRC Section 170 govern donations and grants to the district. Specifically:*

Section 170 (a) (1) "General rule – There shall be allowed as a deduction any charitable contribution (as defined in subsection [c]) payment of which is made within the taxable year. . ."

Section 170 (c) "Charitable Contribution Defined – 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... but only if the contribution or gift is made for exclusively public purposes."

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