



Office of the Superintendent

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October 16, 2015

To Whom It May Concern:

RE: Tax Exempt Status of Jefferson County School District 509-J

The following information is designed to clarify Jefferson County School District 509-J's tax exempt status.

Jefferson County School District 509-J's tax identification number is 93-6000537. Jefferson County School District 509-J is tax exempt under Section 170 of the Internal Revenue Code. This section excludes state and local governments from federal income taxation.

The automatic exemption for state and local governments from federal taxation in Section 170 of the Tax Code precludes Jefferson County School District 509-J from requesting a determination letter from the Internal Revenue Service. Therefore, we are not a Section 501(c)(3) entity.

The Internal Revenue Code does not require that Jefferson County School District 509-J file Internal Revenue Service Form 990 for its activities as a local government.

For out-of-state vendors, please note there is not a sales tax implemented in the State of Oregon.

If you have any further questions regarding the tax exempt status of Jefferson County School District 509-J, please direct your questions to:

Martha Bewley
Chief Financial Officer
Jefferson County School District 509-J
445 SE Buff Street
Madras, OR 97741
541-475-6192

Sincerely,

A handwritten signature in blue ink that reads "M. Bewley".

Martha Bewley
Chief Financial Officer