

Internal Revenue Service

Department of the Treasury

District
Director

300 N. Los Angeles Street, MS 7043
Los Angeles, CA 90012

WASHOE COUNTY SCHOOL DISTRICT
425 E. NINTH ST.
RENO, NV 89520-0106

Person to Contact: L. Barragan
Telephone Number: (213) 894-2336
Refer Reply to: EO(0629)98
Date: July 10, 1998
EIN: 88-6000919

Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

The Internal Revenue Code (IRC) makes no provision for the issuance of exemption letters to instrumentalities of a state or municipal government since Section 115 of the Code excludes their income from the definition of gross income.

According to IRC Section 170, there shall be allowed as a deduction any charitable contribution (payment of which is made within the taxable year) to a governmental unit.

Section 170(c) defines the term "charitable contribution" as a contribution or gift to or for the use of "A state, 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."

If you need further assistance, please contact our office at the above address.

Sincerely,



L. Barragan
Disclosure Assistant

WASHOE COUNTY SCHOOL DISTRICT ADDENDUM:

If this is a donation to the District, please provide the donor with a Letter of Acknowledgement for the donation for tax purposes. The letter should include a description and/or value of the donation.