

FEDERAL TAX-EXEMPT STATUS OF FREDERICKSBURG INDEPENDENT SCHOOL DISTRICT

Fredericksburg Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of: "A State, a 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."

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return.

The federal identification number of Fredericksburg Independent School District is #74-6000876. Fredericksburg Independent School District is responsible as the fiscal agent for the schools and departments of the district.

Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are not contributions to the District. Since these organizations are separate entities from the District, the District's tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

Your support would be greatly appreciated and will assist the Fredericksburg Independent School District in continuing to improve our educational environment.