



Pasco County Schools

Kurt S. Browning, Superintendent of Schools

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Internal Audit Department

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To Whom It May Concern:

In response to your request for a copy of the District's 501(c)3 designation letter in order to support a charitable donation to a school please note that Pasco County Schools does not have this designation because it is organized under IRC section 170 (c) not section 501(c).

Organizations described in 170(c)(1) are: *a state, possession of the United States or any political subdivision of the foregoing, or the United States or the District of Columbia.* Under Internal Revenue Code, section 170(c)(1), contributions made to a governmental unit exclusively for public purposes, that are otherwise tax deductible, are deductible regardless of whether the organization has received a determination from the Internal Revenue Service confirming its status. Therefore, a governmental unit does not need to give its donors a document of its tax-exempt status to support a charitable deduction.

I hope this satisfies your requirements. If you require any additional information, please do not hesitate to contact me.

Sincerely,

Mary H. Tillman, CPA, CIA, ARM
Director, Internal Audit Services