



90 N. East St.  
Pickerington OH 43147  
(614) 834-2140

To whom it may concern:

Government entities are frequently asked to provide a tax-exempt number or “determination” letter to prove its status as a “tax-exempt” or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor’s contribution is tax deductible, and vendors ask for this to substantiate that the organization is exempt from sales or excise taxes. (Exemption from sales taxes is made under state law rather than Federal law.)

The Internal Revenue Service does not provide a tax-exempt number to government entities. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.

Governmental units, such as the Pickerington Local School District, are not generally subject to federal income tax. Political subdivisions of a state are entities with one or more of the sovereign powers of the state such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

This letter is to certify that the Pickerington Local School District is a political subdivision in the state of Ohio, and has the full authority and power to tax. Any donation provided to the District will be used for a public purpose.

For more information, please visit the IRS website at:

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Governmental-Information-Letter>

Thank you.

Timothy R. Jenkins, Treasurer

Pickerington Local School District, EIN 31-0657032