



September 24, 2019

**Re: Recognition of Tax-Exempt Status as a 501(c)(3) Organization – Support Group Letter
Clear Brook High School Baseball Booster Club
EIN# 76-0540688**

To Whom It May Concern:

Please be advised that in 2010, the Clear Brook High School Baseball Booster Club was awarded tax-exempt status per the Internal Revenue Service Code section 501(c)(3) as a subordinate organization under Clear Creek Independent School District's tax-exempt central organization, Clear Creek ISD Support Group. As such, the subordinate organization referenced above receives the same tax-exempt benefits as the Clear Creek ISD Support Group or as any individual tax-exempt organization. The inclusion of Clear Brook High School Baseball Booster Club in the Clear Creek ISD Support Group signifies their acceptance of the terms and conditions outlined in IRS Code Section 501(c)(3).

The Clear Creek ISD Support Group is a central organization, which was awarded tax-exempt status on August 9, 2010, with an EIN of 32-0272343 and a Group Exemption number of 5656. As a subordinate under the Clear Creek ISD Support Group, the Clear Brook High School Baseball Booster Club will not receive a Determination Letter from the IRS, but rather, as required by the IRS, is provided with this Support Group Letter from the central organization as proof of their exemption. Each booster club in Clear Creek ISD maintains a separate EIN, as detailed at the top of this letter. Booster clubs may not use the District's EIN.

The IRS awards a subsidiary organization tax-exemption if they are affiliated with a central organization. This affiliation avoids the need for each subsidiary organization to apply for exemption individually. A Support Group Exemption Letter, such as this one, has the same effect as Determination Letter for an individual exemption. Group exemption is detailed in IRS Publication 4573 at www.irs.gov. You may also search the exemption status of the above-referenced organization in the Exempt Organizations Business Master File Extract on the IRS webpage at <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf>.

The Clear Brook High School Baseball Booster Club is a non-profit organization and uses all funds to support school-sponsored activities. The Clear Brook High School Baseball Booster Club is considered a public charity, and as such, no part of the gross earnings of the booster club benefit its members, trustees, officers or other private persons. Additionally, program assets do not endorse a political candidate.

Should the Clear Brook High School Baseball Booster Club dissolve, all assets will be distributed back to the school program activity fund as outlined in Section 501(c)(3) of the Internal Revenue Service Code.

If you have any questions, please feel free to contact me directly at 281-284-0184 or email me, jsmith11@ccisd.net.

Kindest regards,

Julie Smith, CTP, RTSBA
Director of Internal Audit for Clear Creek Independent School District
Authorized Representative for Clear Creek ISD Support Group