

# *The Clear Creek Independent School District*

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To whom it may concern,

Clear Creek Independent School District is a political subdivision of the State of Texas and exempt under Title 26, Subtitle A, Chapter 1, Subchapter B, Part III, Section 115 of the Internal Revenue Service Code of 1986, as amended instead of Section 501(c)(3).

As such, there is no requirement that the Internal Revenue Service issue a certificate or any other document to verify the district's status. More specifically, Code Section 115 exempts from tax any income derived from the "exercise of any essential governmental function and accruing to a State or any political subdivision thereof." Clear Creek Independent School District, as a public school district, would be considered a political subdivision of the State of Texas. Likewise, providing public education would be considered the exercise of an essential governmental function. As such, Clear Creek ISD's income would be exempt under the provisions of Code Section 115. Contributions to such entities defined under this section are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers or gifts to such entities are deductible for Federal estate and gift tax purposes under the provisions of Sections 2055, 2106, and 2522 of the Code.

Under Section 170, contributions made by individuals and corporations to Clear Creek ISD would be deductible so long as they constitute "charitable contributions". More particularly, the term "charitable contribution" includes contributions or gifts to, or for the use of:

A state, a possession of the United States, or any political subdivision 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.

Clear Creek Independent School District would fall within the definitional provisions of Code Section 170 (c) (1) and, as such, contributions made to it would be deductible as "charitable contributions".

Sincerely,

Alice Benzaia, CPA  
Chief Financial Officer