



April 23, 2021

To whom it may concern:

Re: Tax exemption status for Hillsboro School District 1J

Hillsboro School District 1J is a political subdivision of the State of Oregon. As such, it is a “governmental unit” as defined in Sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986, as amended (“IRC”), and is not a private foundation by virtue of IRC Section 509(a)(1). The school district is fiscally responsible for all Hillsboro School District 1J schools.

Governmental units are not subject to federal income tax nor required to have a tax exemption determination letter under IRC Section 501(c)(3), but are automatically tax exempt under IRC Section 115. Therefore, this letter is furnished to you in lieu of a federal tax exemption determination letter.

This letter confirms our assurance and agreement that any contributions made to Hillsboro School District and its schools will be used for exclusively public purposes within the meaning of IRC Section 170(c)(1).

The Hillsboro School District 1J employer identification number is 93-6001037.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michelle Morrison", is written over a light blue horizontal line.

Michelle Morrison
Chief Financial Officer
Hillsboro School District

Engage and challenge all learners to ensure academic excellence

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