



Pasadena Independent School District
A Texas Recognized District

Carla Merka
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To Whom It May Concern:

Thank you very much for the donation of the following listed merchandise to Pasadena Independent School District (Federal ID# 74-6001850):

Pasadena 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. 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 PISD 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.

Pasadena 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,

Carla Merka
CFO