



**Pasadena Independent School District**  
*A Texas Recognized District*

John M. Piscacek  
Associate Superintendent for Finance  
Email: [jpiscacek@pasadenaisd.org](mailto:jpiscacek@pasadenaisd.org)  
(713) 740-0023

To Whom It May Concern:

You have asked us to provide evidence that Pasadena Independent School District is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Pasadena ISD 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).

The following school campuses are part of Pasadena Independent School District and fall under the school district exemption:

Pasadena High School	Freeman Elementary	Jensen Elementary
Sam Rayburn High School	Gardens Elementary	Burnett Elementary
South Houston High School	Garfield Elementary	Frazier Elementary
J. Frank Dobie High School	Genoa Elementary	Teague Elementary
L.P. Card Skill & Tech Center	Golden Acres Elementary	Moore Elementary
Tegeler Career Center	Pearl Hall Elementary	Young Elementary
Pasadena Memorial High School	Jessup Elementary	Sparks Elementary
Summit School	Kruse Elementary	Turner Elementary
Beverly Hills Intermediate	Meador Elementary	Morales Elementary
Jackson Intermediate	Parks Elementary	Matthys Elementary
Park View Intermediate	Pomeroy Elementary	South Belt Elementary
Queens Intermediate	Red Bluff Elementary	Morris Middle School
San Jacinto Intermediate	Richey Elementary	De Zavala Middle School
South Houston Intermediate	L. F. Smith Elementary	Bush Middle School
Southmore Intermediate	Mae Smythe Elementary	Lomax Middle School
Miller Intermediate	South Houston Elementary	Melillo Middle School
Thompson Intermediate	South Shaver Elementary	Milstead Middle School
Challenger School	Williams Elementary	Schneider Middle School
Elmer G. Bondy Intermediate	McMasters Elementary	Shaw Middle School
Bailey Elementary	Stuchbery Elementary	Keller Middle School
Fisher Elementary	Atkinson Elementary	Roberts Middle School
Sullivan Middle School	Kirk Lewis Career Tech HS	Hancock Elementary
Kendrick Middle School		

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." Pasadena 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, PISD's income would be exempt under the provisions of Code Section 115. Contributions to such

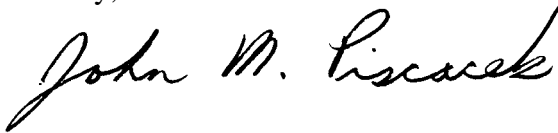
entities defined under this section are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers or gifts to such entities are deductible for Federal estate and gift tax purposes under the provisions of Sections 2055, 2106, and 2522 of the Code.

Under Section 170 contributions made by individuals and corporations to 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,

A handwritten signature in black ink that reads "John M. Piscacek". The signature is written in a cursive style with a large, sweeping initial 'J'.

John M. Piscacek  
Associate Superintendent for Finance