



Fern Ridge School District 28J

Gary Carpenter, Superintendent
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To Whom It May Concern:

RE: Tax Exempt Status of the Fern Ridge School District

The following information is designated to clarify the Fern Ridge School District's tax-exempt status.

The Fern Ridge School District is tax exempt under Section 170 of the Internal Revenue code. This section excludes state and local governments from federal income taxation. The automatic exemption for state and local governments from federal taxation in Section 170 of the Tax Code precludes the Fern Ridge School District from requesting a determination letter from the Internal Revenue Service. Therefore, we are not a Section 501(c) (3) entity.

Other entities raise funds and accept donations for student benefit, such as parent teacher organizations and booster clubs. These are separate entities from the Fern Ridge School District and should provide their own tax identification number.

The Internal Revenue code does not require that the Fern Ridge School District file Internal Revenue Service Form 990 for its activities as a local government.

Under state and federal law, the District is required to have an audit and a single audit performed by an independent auditing firm. Pauly, Rogers and Co., P.C. has performed an independent audit and given an unqualified opinion. A copy of the District's financial statements may be found at: <http://www.fernridge.k12.or.us/audit-information>.

The District's Federal identifying number is 93-6014954.
The District's State identifying number is 0503145-9.

If further information is needed, please feel free to contact me at (541) 935-2253 x1202.

Sincerely,

Quanah Bennett
Business Manager
Fern Ridge School District