

445 W. Amelia Street · Orlando, Florida 32801 · (407) 317-3200 · www.ocps.net

To Whom It May Concern:

The School Board of Orange County, Florida is a political subdivision of the State of Florida. It is established by Article IX, section 4, of the Florida Constitution. Donations to the School Board of Orange County, Florida or one of its schools may be deductible as a charitable contribution.

The United States Internal Revenue Code, Section 170(c) (1), defines organizations qualified to receive deductible charitable contributions. This section applies to donations to the School Board of Orange County and reads as follows:

c) Charitable contribution defined for purpose of this section, the term "charitable contribution" means a contribution or gift to or for the use of-

(1) A State, a possession of the United States, or any political subdivision of any 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.

If you need any further assistance in determining if your gift is deductible, we suggest you contact a tax advisor, such as a certified accountant, an attorney, or other tax specialist, of your own choosing.

Sincerely,

Orange County Public

Schools Tin: 59-6000771

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Catherine Nguyen, Sr. Director of Finance