



# Boulder Valley Public Schools

Date: November 7, 2000  
To: All Schools and Departments  
From: Leslie Stafford, Accounting Manager  
Re: Tax Status of The School District

The Boulder Valley School District is **NOT** a non-profit corporation as defined in section 501(c)(3) of the Internal Revenue Code. It is, however, tax exempt as a political subdivision of the State of Colorado. As a political subdivision of the state, donations and grants to the school district are tax deductible by the donors.

Please share this information with members of your school communities who may be applying for external funding.

The District's Federal Tax Identification number is **84-6014683** and the District's Colorado Sales Tax Exempt number is **98-02383**.

If you have any questions, feel free to call me at 447-5008.

Internal Revenue Service

Department of the Treasury

District  
Director

1100 Commerce St., Dallas, Texas 75242

The Boulder Valley School District - RE2  
PO Box 9011  
6500 East Arapahoe Road  
Boulder, Colorado 80301

Person to Contact:

*EDMF EXAMINER*

Telephone Number:

*(214) 767-3004*

Refer Reply to:

*MC-1250-042*

Date: *11-28-86*

Federal ID No. 84-6014683

Gentlemen:

Instrumentalities of a political subdivision are exempt under section 115 of the Code and are not required to file Federal income tax return Form 1120, nor information return Form 990. Contributions to such organizations are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for their use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522 of the Code.

These organizations are not liable for tax imposed under the Federal Insurance Contributions Act (Social Security Taxes). They may, however, obtain Social Security coverage for employees through the State or Department or Public Welfare. Such organizations are required to withhold income tax from wages paid to their employees and make remittances thereof to Internal Revenue Service.

If we may be of further assistance, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely,

  
EDMF Examiner