



Ojai Unified School District

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January 1st, 2019

Subject: Tax Exempt Status of Ojai Unified School District
Statement of Qualified Charitable Contribution Recipient
Under Internal Revenue Code and Regulations

To Whom It May Concern:

This letter is in response to your request for a copy of the determination letter for the above named organization. Per our audit firm, the Ojai Unified School District, Federal I.D # 95-24005855 is a qualified recipient of deductible charitable contributions under Internal Revenue Code Section 170(b)(1)(A)(ii) and related Regulation Section 1.170A-9(b)(1). The Following is an excerpt from the aforementioned Regulation:

Regulation Section 1.170A-9(b)(1) Educational organization. An educational organization is described in section 170A-9(b)(1)(A)(ii) if its primary function is the presentation of formal instruction and it normally maintains a regular faculty and curriculum normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. The term includes institutions such as primary, secondary, preparatory, or high schools, and colleges and universities. It includes Federal, State and other public-supported schools which otherwise come within the definition.

The Ojai Unified School District is a political subdivision of the State of California, and as such, is exempt from Federal income taxes under Internal Revenue Code Section 115(b), rather than under Section 501(c)(3). Therefore, no tax determination letter from the Internal Revenue Service is required to document tax-exempt status.

Contributions to the Ojai Unified School District are deductible under Internal Revenue Code Section 170(a).

Respectfully submitted,

Patricia Núñez
Director of Fiscal Service

Administration

Andrew Cantwell, Superintendent
Sherrill Knox, Ed.D, Assistant Superintendent Educational Services

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