



# Jefferson County School District 509J

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Assistant Superintendent  
Brad Henry  
Chief Financial Officer  
Melinda Boyle  
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*Students flourish here. We care for each other. Better every day.*

445 SE Buff Street, Madras, OR 97741 (541) 475-6192 FAX: (541) 475-6856 [www.jcsd.k12.or.us](http://www.jcsd.k12.or.us)

10/3/2024

To Whom it May Concern:

RE: Tax Exempt Status of Jefferson County School District 509-J

The following information is designated to clarify Jefferson County School District 509-J tax exempt status.

Jefferson County School District 509-J's tax identification number is 93-6000537. Jefferson County School District 509-J is tax exempt under section 170 of the Internal Revenue Code. This section excludes state and local governments for federal income taxation.

The automatic exemption for the state and local governments from federal taxation in Section 170 of the code precludes Jefferson County School District 509-J from requesting a determination letter from the Internal Revenue Service. Therefore, we are not a Section 501(c)(3) entity.

The Internal Revenue Code does not require that Jefferson County School District 509-J file Internal Revenue Service Form 990 for its activities as a local government.

For out-of-state vendors, please note there is not a sale tax implemented in the State of Oregon.

If you have any further questions regarding the tax-exempt status of Jefferson County School District 509-J, please direct your questions to:

Brad Henry  
Chief Financial Officer  
Jefferson County School District 509-J  
445 SE Buff Street Madras OR. 97741  
541-475-6192

Sincerely,

Brad Henry  
Chief Financial Officer