



Bob Ferguson
ATTORNEY GENERAL OF WASHINGTON

Education Division

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June 27, 2017

Ms. Monica Hunsaker
Assistant Superintendent
Olympic Educational Service District 114
105 National Avenue North
Bremerton, WA 98312

RE: Olympic Educational Service District 114

This letter is in response to your request for a statement from the Washington State Office of the Attorney General certifying that Olympic Educational Service District 114 (OESD 114) has-profit status and that none of its net earnings accrue to any private shareholders or individuals.

OESD 114 is a political subdivision of the state of Washington, Revised Code of Washington 28A.310.010. Any gifts or donations made to OESD 114 are used for public purposes which would be tax exempt to the donor under 26 USC § 170(a) and (c). The federal law provides:

(a) Allowance of Deduction

(1) General Rule

There shall be allowed as a deduction any charitable contribution (as defined in subsection (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

....

(c) Charitable Contribution Defined

For purposes 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.

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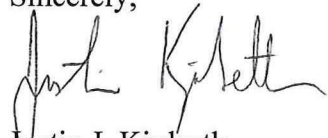
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All educational service districts within the state of Washington are non-profit and have tax exempt status similar to that provided under § 501(c)(3) for private entities.

Further, because of its public, political subdivision status, no net earnings of OESD 114 accrue to any private shareholders or individuals.

I hope this information is helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin J. Kjolseth". The signature is written in a cursive style with a large initial "J".

Justin J. Kjolseth
Assistant Attorney General
(360) 586-0727

JK/js

cc: Kim Johnson, Administrative Coordinator, Finance & Support, OESD 114