



**Tracy Pinder**  
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**PORTLAND PUBLIC SCHOOLS**  
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May 3, 2023

RE: Tax Exempt Status of School District No. 1J, Multnomah County, Oregon,  
commonly known as, Portland Public Schools

To Whom It May Concern:

The following information is to clarify Portland Public Schools' tax exempt status.

Portland Public Schools is tax exempt under Section 170 of the Internal Revenue Code. This section excludes state and local governments from federal income taxation.

Governmental units are not required to have a tax exemption determination letter under IRC Section 501(c)(3), but are automatically tax exempt under IRC Section 115. Therefore, this letter is furnished to you in lieu of a federal tax exemption determination letter.

The District's Federal Identification Number is 93-6000830 and the State identification number is 050756-1.

Sincerely,

*Tracy Pinder*

Tracy Pinder, CPA  
Senior Director, Financial Services