

Cleveland Independent School District DONATION FORM

Cleveland Independent School District is a public school district and is a political subdivision of the State of Texas as noted in Title 34 of the Texas Administrative Code. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1) and 115. This section states that a charitable contribution means a contribution or gift to or for the use of "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." The Cleveland Independent School District Board Policy CDC (Legal) states that: A bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in the Board or its successors as trustees for those to be benefited by the donation. Funds or other property donated or income from the property may be spent by the trustees: 1) For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made: or 2) For any legal purpose if a specific purpose is not designated by the donor.

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Donations for scholarships are considered to be a public purpose since awards are made on an objective and nondiscriminatory basis with proper support for the educational expense. These charitable contributions are deductible by the donor on their tax return. The federal identification number of Cleveland Independent School District is #74-6000517.

Contributions may be made to the District, District schools, or various District groups and clubs. However, the District's tax-exempt status does not apply to various parent or community organizations, such as PTOs and Booster Clubs, who work with the District. These organizations are separate entities from the District and must apply for their tax-exempt status under Code Section 501(c)(3). Evidence of their tax-exempt status would be a Letter of Determination from the IRS.

Type: Cash/Check Materials Equipment

Donor Information:

Donor Name: _____ Organization: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Donated to: _____

Purpose of Donation: _____

Value of Donated Property: \$ _____

Describe/Itemize Donated Property: _____

Donor Imposed Restrictions, if any: _____

Donor Signature

Date

To Be Completed By District Official

Donation Approved By: _____

Date: _____

(Superintendent, or Board of Trustees if conditional gift or real property)

To Be Completed By Business Office

Date of Receipt: _____

Amount Received (if cash): \$ _____

[] Cash [] Check # _____

Deposited to Account #: _____

Fixed Asset Tag #: _____

Location: _____