



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248205449  
Oct. 15, 2010 LTR 4076C EO  
91-6001106 000000 00

00014858  
BODC: TE

STATE OF WASHINGTON  
SECRETARY OF STATES OFFICE PAYROLL  
PO BOX 40224  
OLYMPIA WA 98504-0224

Federal Identification Number: 91-6001106  
Person to Contact: Kim Chambers  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

#### GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

#### ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

#### TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

025424

0248205449  
Oct. 15, 2010 LTR 4076C E0  
91-6001106 000000 00  
00014859

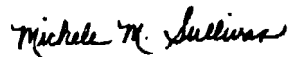
STATE OF WASHINGTON  
SECRETARY OF STATES OFFICE PAYROLL  
PO BOX 40224  
OLYMPIA WA 98504-0224

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at [www.irs.gov/eo](http://www.irs.gov/eo).

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

RECEIVED  
OCT 18 2010  
Secretary of State Fiscal


025424.795040.0118.003 1 MB 0.382 532



  
STATE OF WASHINGTON  
SECRETARY OF STATES OFFICE PAYROLL  
PO BOX 40224  
OLYMPIA WA 98504-0224

025424

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.


 The IRS address must appear in the window.

Use for payments

BODCD-TE

0248205449

Letter Number: LTR4076C  
Letter Date : 2010-10-15  
Tax Period : 000000

INTERNAL REVENUE SERVICE  
P.O. Box 2508  
Cincinnati OH 45201  




\*916001106\*

STATE OF WASHINGTON  
SECRETARY OF STATES OFFICE PAYROLL  
PO BOX 40224  
OLYMPIA WA 98504-0224

916001106 UJ STAT 00 2 000000 670 000000000000