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TULSA PUBLIC SCHOOLS

ACCOUNTING OFFICE

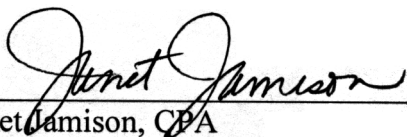
To Whom It May Concern:

RE: Tax Exemption

Schools are exempt from State Sales Tax in accordance with the State Sales Tax Act, Oklahoma Statutes, Title 68, Article 13, Section 1305, Paragraph 1.

Tulsa Public Schools is exempt from Federal Tax under the definition of a 509(a)(1) organization. The District meets this exemption in 2 classifications – as a political subdivision of a governmental unit (The State of Oklahoma) and as an educational organization whose primary function is to present formal instruction. Refer to IRS Publication 557 for additional information.

Sales Tax Number: 69-0730334
Federal I.D. Number: 73-6021242



Janet Jamison, CPA
Director of Accounting