



Burbank Unified School District
Assistant Superintendent's Office
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Board of Education

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Assistant Superintendent, Administrative Services

Debbie Kukta

September 5, 2019

BUSD Tax ID #95-6000418

Dear Parents and/or Guardians:

On behalf of Burbank Unified School District, thank you for your support of our students and staff. Your involvement allows our students to experience outstanding extracurricular activities. Your donation is a vital part of a school system and demonstrate a commitment to excellence for our students, our schools and our programs.

Charitable Contributions, the IRS Publication 526, revised December 2005, defines charitable donations as a donation or gift to, or for the use of, a qualified organization. It is voluntary and is made without getting, or expecting to get anything of equal value.

The Publication goes on to note that you can declare a deductible as a charitable contribution of money or property given to a Federal, state and local government if your contribution is solely for public purposes. School districts in California are considered part of the state government.

In addition, under the section, "Types of Qualified Organizations," the publication specifies five types of organizations that can be qualified as charitable organizations. Number five is: "The United States or any state, the District of Columbia, a U.S. possession, a political subdivision of state or U.S. Possession."

All donations are recognized by our Board of Education at each Board meeting wherein they announce and approve a listing of donations. Our District then provides a letter of recognition and appreciation for each donation, thus providing documentation for tax deductible purposes.

Contributions to the District are generally considered tax deductible; however, in accordance with IRS regulations, these designated offerings are subject to the Governing Board's control and discretion. If you are uncertain whether your donation qualifies for a tax deduction, I recommend you contact your tax consultant.

Thank you for all that you do. I hope this provides you the information you need. Should you have any additional questions, please contact the Business office at (818) 729-4473.

Sincerely,

Debbie Kukta
Assistant Superintendent, Administrative Services