



Edwin M. Lee, Mayor  
Philip A. Ginsburg, General Manager

To Whom It May Concern:

The San Francisco Recreation and Park Department (RPD) is a 511(a)(2)(b) governmental entity of the City and County of San Francisco and as such is a tax-exempt organization, pursuant to Code section 115(1).

RPD provides nearly 800,000 San Franciscans with essential opportunities to maintain healthy, active lifestyles through its mission to provide enriching recreational activities, maintain beautiful parks, and preserve the environment for the well-being of its diverse community.

**RPD's Employer Identification Number (EIN) is 94-6000417.** Charitable contributions to RPD are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

The information below is from [www.irs.gov](http://www.irs.gov) and explains in more detail the status of governmental entities such as ours and that determination letters are not given to governmental entities.

### ***Affirmation of Tax-Exempt Status***

*Government entities are frequently asked to provide a tax-exempt number or "determination" letter to prove its status as a "tax-exempt" or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor's contribution is tax deductible, and vendors ask for this to substantiate that the organization is exempt from sales or excise taxes. (Exemption from sales taxes is made under state law rather than Federal law.)*

*The Internal Revenue Service does not provide a tax-exempt number. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.*

*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.*

