

Mt. View Sanitary District Wetlands Program Expands to Meet Educational Needs!

With Your Support, Hundreds of Students Will Experience
“Life Sciences Come Alive”!

While it is nearly impossible to bring the wetlands to the classroom, bringing the classroom to the wetlands has given teachers a valuable educational tool. More than 1,300 students visited the MVSD Interpretive Center last school year. The program offers high-quality field trips that make environmental science fun for students and teachers alike.

Your gift of \$25 or more will ensure that even more students will experience environmental science in action!

Since its inception, the program has attracted a loyal group of teachers who return every year with a new group of students. Facing a growing waiting list, MVSD now seeks to expand the program to allow more students to benefit from the innovative, hands-on educational experience.

The program started in 1996 as a wetlands field trip for Martinez schools. Today, students from schools throughout Contra Costa and Solano counties are taking advantage of the free field trip. The curriculum, designed in partnership with the Lindsay Wildlife Museum in Walnut Creek, addresses many of the California State Science Standards for 3rd, 4th and 5th grades, with an emphasis on pollution prevention and wetlands conservation. Students learn about the water cycle and the impact of pollution. Under the guidance of Lindsay Wildlife Museum staff, students

also observe wildlife and enjoy hands-on science activities. “It helps our Life Science come alive,” wrote Mrs. Roberts and Mrs. Crines, 3rd grade teachers at Valhalla Elementary School in Pleasant Hill.

This holiday season, help make science education fun! Your support will help us invite even more students to an unforgettable field trip experience.



To learn more about the wetlands field trip program and to become a supporter, please call Cindy Chen at 925-228-5635 x25 or visit www.mvsd.org.

It's for the kids!

Please detach the form below and mail it, along with your gift, to Mt. View Sanitary District, P.O. Box 2757, Martinez, CA 94553.
Please make checks payable to the Mt. View Sanitary District.

YES! I want to support the Interpretive Center Program!

My gift of \$25 \$50 \$100 \$250 \$500 \$_____ is enclosed.

Name: _____

Address: _____

City, State, Zip: _____

Email: _____

Please accept my gift in honor of:

Name: _____

Address: _____

City, State, Zip: _____

Thank you for your support!

Contributions made specifically to our Wetlands Program fall within the definition of a “charitable contribution” by IRS and, therefore, are **tax deductible** (please see the letter from our District Attorney below for more details).

As suggested by our District Attorney, we recommend that any person or company making such a charitable contribution ascertain for himself, herself or itself for tax purposes how to best report such a gift.

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MVSD

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October 15, 1998

Mr. David Contreras
District Manager
Mt. View Sanitary District
P. O. Box 2757
Martinez, California 94553

Re: Corporate Contributions

Dear Mr. Contreras:

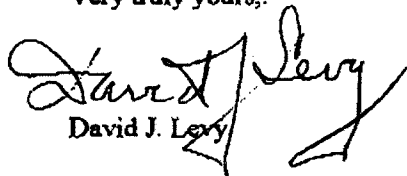
You previously inquired whether local industries that made gratuitous payments to Mt. View Sanitary District could claim the payments as a charitable contribution.

By means of an informal inquiry to the IRS, I was referred to Internal Revenue Code Section 170(c)(1) that defines a charitable contribution as a "contribution or gift" to a state or a political subdivision (but only if used for exclusively public purposes).

Mt. View Sanitary District is a political subdivision of the State of California created pursuant to the California Health and Safety Code, Section 6400 et. seq. From the information furnished by you it appears that contributions received from neighboring industries are used for public purposes that include protection of the environment, maintaining wetlands, treating waste water, and disposing and reclaiming of hazardous wastes. The District conducts programs for school children to observe the wetlands wild life and to educate the residents of the services and available programs.

Any person or company making such a charitable contribution should ascertain for himself or itself for tax purposes how to best report such a gift.

Very truly yours,


David J. Levy

DJL:ws

(E) CERTAIN PRIVATE FOUNDATIONS.—The private foundations referred to in subparagraph (A)(vii) and subsection (e)(1)(B) are—

- (i) a private operating foundation (as defined in section 4942(j)(3)),
- (ii) any other private foundation (as defined in section 509(a)) which, not later than the 15th day of the third month after the close of the foundation's taxable year in which contributions are received, makes qualifying distributions (as defined in section 4942(g), without regard to paragraph (3) thereof), which are treated, after the application of section 4942(g)(3), as distributions out of corpus (in accordance with section 4942(h)) in an amount equal to 100 percent of such contributions, and with respect to which the taxpayer obtains adequate records or other sufficient evidence from the foundation showing that the foundation made such qualifying distributions, and
- (iii) a private foundation all of the contributions to which are pooled in a common fund and which would be described in section 509(a)(3) but for the right of any substantial contributor (hereafter in this clause called "donor") or his spouse to designate annually the recipients, from among organizations described in paragraph (1) of section 509(a), of the income attributable to the donor's contribution to the fund and to direct (by deed or by will) the payment, to an organization described in such paragraph (1), of the corpus in the common fund attributable to the donor's contribution; but this clause shall apply only if all of the income of the common fund is required to be (and is) distributed to one or more organizations described in such paragraph (1) not later than the 15th day of the third month after the close of the taxable year in which the income is realized by the fund and only if all of the corpus attributable to any donor's contribution to the fund is required to be (and is) distributed to one or more of such organizations not later than one year after his death or after the death of his surviving spouse if she has the right to designate the recipients of such corpus.

(F) CONTRIBUTION BASE DEFINED.—For purposes of this section, the term "contribution base" means adjusted gross income (computed without regard to any net operating loss carryback to the taxable year under section 172).

(2) CORPORATIONS.—In the case of a corporation, the total deductions under subsection (a) for any taxable year shall not exceed 10 percent of the taxpayer's taxable income computed without regard to—

- (A) this section,
- (B) part VIII (except section 248),
- (C) any net operating loss carryback to the taxable year under section 172, and
- (D) any capital loss carryback to the taxable year under section 1212(a)(1).

(c) CHARITABLE CONTRIBUTION DEFINED.—For purposes of this section, the term "charitable contribution" means a contribution or gift to or for the use of—

(1) 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.

(2) A corporation, trust, or community chest, fund, or foundation—

(A) created or organized in the United States or in any possession thereof, or under the law of the United States, any State, the District of Columbia, or any possession of the United States;

(B) organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals;

(C) no part of the net earnings of which inures to the benefit of any private shareholder or individual; and

(D) which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.