



STATE OF CALIFORNIA

OFFICE OF

Franchise Tax Board

SACRAMENTO 14

June 28, 1954

JUN 29 1954

Example Organization
Example Street
Example, CA. 01234

Gentlemen:

RE: Exemption From Franchise Tax

It is the opinion of this office based upon the evidence presented, that you are exempt from State franchise tax under the provisions of Section 23701 of the Revenue and Taxation Code, as it is shown that you are organized and operated exclusively as an example organization.

Accordingly, you will not be required to file franchise tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to this office in order that their effect upon your exempt status may be determined.

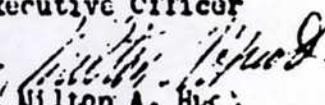
You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 199 with this office as long as this exemption remains in effect. This form may be obtained from this office or any of its branches and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

However, if you have income that is taxable under the provisions of Section 23771 of the Revenue and Taxation Code, a return on Form 109 must be filed in this office on or before the 15th day of the third month following the close of your annual accounting period. This form may be obtained from this office or any of its branches.

If the organization is not yet incorporated or has not yet qualified to do business in California, this approval will expire within thirty days unless incorporation or qualification is completed within such period.

Very truly yours

FRANCHISE TAX BOARD
John J. Campbell
Executive Officer

By 
Milton A. Hux
Associate Tax Counsel

MAIL ROOM

cc - Secretary of State

cc - Collection

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95867
Telephone (916) 355-0392

FEB 26 1976

February 24, 1976

In reply refer to
344:RM:vb:g

*Example Org
Exempt Street
Example, CA. 01234-5678*

Purpose: Charitable & Educational Corporation
Form of Organization: Corporation
Accounting Period Ending: May 31
Organization Number: 012345

Based on the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4-1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 3rd month (2- 1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 30 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

Jim Giroud

Jim Giroud
Supervisor
Exempt Organizations

**This letter confirms previous exempt status.

cc: Secretary of State (Corp.)
cc: Registrar of Charitable Trusts



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :EMM

December 23, 2004

Example Org
8 Example Street
Example, CA 01234-5678

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 012345

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax



STATE OF CALIFORNIA

OFFICE OF

Franchise Tax Commissioner

SACRAMENTO 14

July 26, 1948

Example organization
Example Street
Example, CA. 01234

Gentlemen:

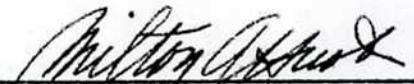
RE: Exemption From Franchise Tax

The claim submitted by your organization for exemption from taxation under the Bank and Corporation Franchise Tax Act is approved. Annual franchise tax returns need not be filed unless the character of the organization, its purposes, methods of operation, sources of income, or methods of distribution of its income, be changed. Changes in any of these particulars must be reported promptly to this department.

Very truly yours

CHAS. J. MCCOLGAN
Franchise Tax Commissioner

By


Milton A. Huot
Associate Tax Counsel

MAH:no
cc - Sec. of State
cc - Russell