

Date: **SEP 23 1985**

EIN: 94-2922453
Accounting Period Ending:
December 31
Form 990 Required: Yes
Person to Contact: Taxpayer
Service Representative
Contact Telephone Number:
(800) 424-1040

Charity Cultural Services Center
827 Stockton Street
San Francisco, CA 94108

Dear Applicant:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

This determination letter modifies our letter dated February 9, 1984. Your determination as an association is hereby terminated as of the effective date of this determination.

This letter is effective December 3, 1984, date of incorporation.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Dues, subscriptions, ticket purchases, and similar payments may not necessarily qualify as deductible contributions, depending on the circumstances.

In the event you carry on fund raising activities, such as sales of merchandise or admission tickets to benefit performances, you may not represent that the full purchase price of such item entitles the patron to a deduction for federal income tax purposes. In those cases in which your fund raising activity is designed to solicit payments which are in part a gift and in part the consideration for goods, services, or other benefits, you must determine in advance of solicitation the amount to be attributed as the consideration and the amount to be attributed as a gift. You should clearly indicate these respective amounts in the publicity for such activity and upon any ticket, receipt, or other evidence issued in connection with payment. Moreover, the amount attributable to the consideration must reflect that fair market value of such goods, services, or other benefits and be reasonable in comparison with those for which there are established charges.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director