ID# 31175

Date:

FEB 02 2011

FRIENDS OF THE JOAQUIN MORAGA ADOBE 45 DON GABRIEL WAY

ORINDA, CA 94563-4109

Employer Identification Number: 80-0579769

DLN:

17053004330011

Contact Person:

DALE T SCHABER

act Telephone Number.

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

September 27, 2010

Contribution Deductibility:

Yes

Addendum Applies:

No

## Dear Applicant:

We are pleased to inform you that upon review of your application for exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

\*Enclosure: Publication 4221-PC

PO Box 1286 Rancho Cordova CA 95741-1286

FRIENDS OF THE JOAQUIN MORAGA ADOBE ATTN: LEASA RAYA 45 DON GABRIEL WAY ORINDA CA 94563-4109

Date:

03.27.13

Case:

26560508508945143

Case Unit: 26560508508945146

In reply refer to: 760:KTT:F120

Regarding

: Tax-Exempt Status

Organization's Name

: Friends Of The Joaquin Moraga Adobe

CCN

: 3323235

Purpose

: Charitable

R&TC §

: 23701d

Form of Organization

: Affirmation Incorporated

Accounting Period Ending

: 12/31

Tax-Exempt Status Effective

: 09/27/2010

## **Exempt Acknowledgement Letter**

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section (§) 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) §23701d(c)(1) provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC §501(c)(3).

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

For filing requirements, get Pub. 1068, Exempt Organizations - Filing Requirements and Filing Fees. Go to ftb.ca.gov and search for 1068.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at **boe.ca.gov**.

Kent T. Tran

Telephone: 916.845.4171

Fax: 916.843.1038