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LETTER OF DETERMINATION

September 14, 2018

Sara Kopit-Olson, Unit President
Gabriela Mistral Elementary School PTA [5234]

Dear Sara:

In response to request of this office concerning your PTA's tax-exempt status, a copy of our group ruling letter dated November 18, 1943, from Internal Revenue, which grants federal income tax exemption to all PTAs in California, is enclosed. You will note the Internal Revenue Code section at that time as referred to in the letter was 101(6)—now Section 501(c)(3) as indicated in all PTA bylaws in California. The group exemption number assigned to the California State PTA is GEN-0646.

Also enclosed is a copy of the February 24, 2010 letter from Franchise Tax Board confirming PTA's exemption from state franchise or income tax under Section 23701d of the Revenue and Taxation Code.

Both the federal and state exemption letters cover all of our divisions—local units (associations), councils and districts. The letters are issued to the California Congress of Parents and Teachers, Inc. The corporate name was changed as indicated on this letterhead by vote of the annual convention on May 5, 1978, and has been recorded and filed with the Secretary of State with certificate endorsed on August 14, 1978.

Gabriela Mistral Elementary School PTA is a unit in good standing. It was organized on November 6, 1996 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Gabriela Mistral Elementary School PTA located at 505 Escuela Avenue, Mountain View, CA, 94040 in the Sixth District PTA, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Gabriela Mistral Elementary School PTA is 770441935 and the assigned Franchise Tax Board entity number is 8019252.

Sincerely,

A handwritten signature in black ink that reads "KayDee Walburn".

KayDee Walburn
Accounting Assistant

cc: District President