



State of California
Franchise Tax Board

PO Box 1286
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CHINO HILLS 55+ CLUB
ATTN: BRETT BENSON
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CHINO HILLS CA 91709-0079

Date: 12.16.14
Case: 26610558876447760
Case Unit: 26610558876447763
In reply refer to: 760:GRW:F120

| Regarding: | Tax-Exempt Status |
|------------------------------|--------------------------|
| Organization's Name: | Chino Hills 55+ Club |
| CCN: | 3588191 |
| Purpose: | Charitable |
| R&TC Section: | 23701d |
| Form of Organization: | Affirmation Incorporated |
| Accounting Period Ending: | 12/31 |
| Tax-Exempt Status Effective: | 07/11/2013 |

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) Section 23701 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.

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, refer to FTB 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.

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