

STMEOHCAIIKXiNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHQ CORDOVA CA 95741-1286

In reply refer to  
755:6 :SIK

January 13, 2005

SACRAMENTO HISTORICAL MARITIME EDUCATIONAL ORGANIZATION  
THOMAS RIGGINS  
9472 RHONE VALLEY WAY  
ELK GROVE CA 95624-4608

Purpose	EDUCATIONAL
Code Section	23701d
Form of Organization	Corporation
Accounting Period Ending	December 31
Organization Number	2644611

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