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2327 L Street, Sacramento, CA 95816

(916) 440-1985 • Fax (916) 440-1986 • info@capta.org • www.capta.org

LETTER OF DETERMINATION

September 26, 2017

Elizabeth Liu, Unit President
Lakeshore Elementary PTA [3937]

Dear Elizabeth:

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.

Lakeshore Elementary PTA is a unit in good standing. It was organized on May 27, 1987 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Lakeshore Elementary PTA located at 220 Middlefield Drive, San Francisco, CA, 94132 in the Second District PTA, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Lakeshore Elementary PTA is 943042896 and the assigned Franchise Tax Board entity number is 9509706.

Sincerely,

A handwritten signature in black ink, appearing to read "KayDee Walburn", with a long horizontal flourish extending to the right.

KayDee Walburn
Accounting Assistant

cc: District President

To whom it may concern:

All 3,585+ PTAs in California have their own bylaws under which they conduct business and are each fiscally responsible for their own organization. Each PTA has their own EIN and FTB number and, as a separate entity, file their own information tax returns with the IRS and Franchise Tax Board; CAPTA does not file a group return. In addition, each PTA is registered with the Registry of Charitable Trusts (CA Department of Justice, Office of the Attorney General), having been assigned their own Charitable Trust number, and file a report annually as a separate entity.

California State PTA has received a group exemption (GEN 0646) from the IRS which grants tax-exempt status to all of our subordinate organizations and they are a 501(c)3 organization. The Franchise Tax Board recognizes this group exemption and considers all our units tax exempt also. CAPTA supplies a list of PTAs that are in good standing with CAPTA to both government entities annually so they know which we are claiming as subordinate organizations. The IRS does not issue the Letter of Determination to subordinate organizations under a group exemption, that letter must be supplied by the parent organization (CAPTA). Therefore the only letter the unit will be able to provide is the Letter of Determination issued annually upon request by the CAPTA. There will also be attached the supporting documents referenced in the letter that show CAPTA is tax-exempt.

While the FTB identifies our PTAs with their own names, the IRS lists them all under the name of the parent organization with the individual PTA name as the sort name (see link below). Unfortunately, this causes many issues for our subordinates that are opening bank accounts, updating check signers, and those seeing donations and fundraising services.

<http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF>

Cyndi Barton
Membership Coordinator
CALIFORNIA STATE PTA
cbarton@capta.org



TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:l

MAP

NOV 18 1943

California Congress of Parents and Teachers, Inc.,
416 Union Building,
Second and Broadway,
San Diego 1, California.

Mesdames:

Reference is made to the evidence submitted for use in determining the status of your local associations for Federal income tax purposes.

In Bureau ruling dated February 26, 1943, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts as it is shown that you are organized and operated exclusively for educational purposes.

It is the opinion of this office, based upon the evidence presented, that you and the local associations appearing in your Year Book 1943-1944, California Congress of Parents and Teachers, Inc., are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you and the local associations are organized and operated exclusively for educational purposes. Accordingly, it will not be necessary for you and such associations to file returns of income unless there is a change in your organization, purposes or methods of operation.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new local associations and the names and addresses of any local associations which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you on which this ruling is based is applicable in all respects to the associations appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.



California Congress of Parents and Teachers, Inc.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and the local associations appearing in your Year Book 1943-1944 will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of such associations so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

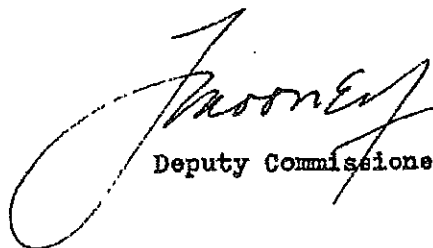
Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use or for the use of such local associations are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you or them are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue at Los Angeles, California, is being advised of this action.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.

NOV 6 1992

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

FELICIA C MIRAFLOR

PTA CALIFORNIA CONGRESS OF PARENTS
TEACHERS & STUDENTS INC PTA-CA31
930 GEORGIA ST
LOS ANGELES, CA 90015-1322

Telephone Number:

213-894-2336

Refer Reply to:

EO-1102-92

Date:

NOV 6 5 1992

RE: PTA CALIFORNIA CONGRESS OF PARENTS
TEACHERS & STUDENTS INC PTA-CA31
95-1683870

Gentlemen:

This is in response to your request dated October 26, 1992
regarding the above named-organization.

A review of our records indicate that this organization was
recognized to be exempt from Federal income tax under
Internal Revenue Code section 501(c)(3). Group exemption
number 0646 has been assigned to the parent organization
and its subordinates. The determination letter issued in
November 1943 continues to be in effect.

You should contact your parent organization for a copy of
their determination letter.

If you need any further assistance, please feel free to
contact our office at the above address or telephone number.

Thank you for your cooperation.

Sincerely,

Felicia C Miraflor
Felicia C Miraflor
Disclosure Assistant



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 10/23/2015

ESL ID: 3834692945

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 0103844

Entity Name: CALIFORNIA CONGRESS OF PARENTS, TEACHERS, AND STUDENTS, INC.

- ☒ 1. The entity is in good standing with the Franchise Tax Board.
- ☐ 2. The entity is **not** in good standing with the Franchise Tax Board.
- ☒ 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
- ☐ 4. We do not have current information about the entity.

The above information does not necessarily reflect:

- The entity's status with any other agency of the State of California, or other government agency.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or the entity did business in California at a time when it was not qualified or not registered to do business in California:
 - The status or voidability of any contracts made in California by the entity at a time when the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
 - For entities revived under R&TC Section 23305b, any time limitations on the revivor or limitation of the functions that can be performed by the entity.

Internet and Telephone Assistance

Website: **ftb.ca.gov**

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO, CA 94257-0540

In Reply Refer To: 657RO
Date : 02/24/2010

ENTITY STATUS

Note: This letter does not
reflect the entity's status
with any other agency.

Entity Name : California Congress of Parents and Teachers, Inc.

Entity Number : 01038440

- ☒ 1. The above entity is in good standing with this agency.
- ☒ 2. The above entity is currently exempt from tax under Revenue and Taxation Code Section 23701d.
- ☐ 3. Our records indicate the above entity is not incorporated, qualified, organized, or registered through the Secretary of State to transact business in California.
- ☐ 4. The above entity was incorporated, qualified, organized, or registered through the Secretary of State on _____.
- ☐ 5. The above entity has an unpaid liability of \$_____ for account period(s) ending _____.
- ☐ 6. Our records do not show that the above entity filed returns for account period(s) ending _____.
- ☐ 7. The above entity was _____ effective _____.
- ☐ 8. The above entity's current address on record with this agency is: _____.
- ☐ 9. We do not have current information about the above entity.

Comments:


REPRESENTATIVE

ASSISTANCE

Telephone assistance is available year-round from 7 a.m. until 8 p.m. Monday through Friday. From January through June, assistance is also available from 8 a.m. until 5 p.m. on Saturdays. We may modify these hours without notice to meet operational needs.

From within the United States, call (800) 852-5711

From outside the United States, call (not toll-free) (916) 845-6500

Website at: www.ftb.ca.gov

Assistance for person with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

8.1 Bylaws of the California Congress of Parents, Teachers, and Students, Inc.

(As Amended, May 2002)

ARTICLE I — NAME

The name of this corporation is the California Congress of Parents, Teachers, and Students, Inc., a branch of the National Congress of Parents and Teachers. It is also known and will be referred to in these bylaws as the California State PTA.

Hereinafter in these bylaws the term "local PTA" wherever used to designate a local unit shall also designate "PTSA" where such may exist.

★★★ ARTICLE II — PURPOSES

Section 1. The purposes of the California State PTA, in common with those of the National PTA, are:

- a. To promote the welfare of children and youth in home, school, community, and place of worship.
- b. To raise the standards of home life.
- c. To secure adequate laws for the care and protection of children and youth.
- d. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth, and
- e. To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education.

Section 2. The purposes of the National PTA and the California State PTA are promoted through an advocacy and educational program directed toward parents and teachers and the general public; developed through conferences, committees, projects and programs; and governed and qualified by the basic policies set forth in Article III.

Section 3. The organization is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding Section of any future Federal tax code (hereinafter "Internal Revenue Code").

★★★ ARTICLE III — BASIC POLICIES

THE FOLLOWING are basic policies of the California State PTA, in common with those of the National PTA:

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan;
- b. The organization shall work with the schools and community to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities;
- c. The organization shall work to promote the health and welfare of children and youth and shall seek to promote collaboration between parents, schools and the community at large;
- d. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, directors, trustees, officers, or other private persons except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof;
- e. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code;
- f. Upon the dissolution of this organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of the National PTA;
- g. The organization or members in their official capacities shall not — directly or indirectly — participate or intervene (in any way, including the publishing or distributing of statements) in