

Address any reply to: P.O. Box 36040, San Francisco, Calif. 94102

# US Treasury Department

## District Director Internal Revenue Service

Date: December 20, 1968 In reply refer to: L-178, Code 414 **SKW:5102**

College of the Redwoods Foundation  
Eureka, California 95501



Purpose: **Educational**  
Address Inquiries and File Returns with District Director of Internal Revenue: **San Francisco, California**  
Form 990-A Required:  Yes  No  
Accounting Period Ending: **June 30**

Gentlemen:

RF:EO:68-748

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible, in amounts as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter, **subject to the provisions of Exhibit A attached.**

Very truly yours,

*Joseph M. Cullen*  
Joseph M. Cullen  
District Director