

COPY

Internal Revenue Service

Date: January 26, 2005

SONOMA STUDENT UNION CORPORATION
1801 E COTATI AVE
ROHNERT PARK CA 94928-3613

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Michelle Jones 31-07675
Customer Service Specialist

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
94-2341673

Dear Sir or Madam:

This is in response to your request of January 26, 2005, regarding your organization's tax-exempt status.

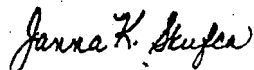
In July 1976 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Address any reply to: P.O. Box 36070 San Francisco, Calif. 94102

Department of the Treasury

**District Director
Internal Revenue Service**

Date: **JUL 27 1970** In reply refer to:
L-178, Code 428

EO: 1: D: E. Disher
SF: EO: 76-1053
(415) 556-5488

Senoma Student Union Corporation
1801 East Cotati Avenue
Rohnert Park, CA 94928



Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section ~~509(a)(2)~~.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

(Over)

Form L-178 (Rev. 8-73)

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

District Director

This determination letter is effective from June 1, 1976 in accordance with section 508(a) of the Internal Revenue Code of 1954. For periods prior to the effective date of exemption from Federal Income Taxes, you are required to file Federal income tax returns with your District Director. Furthermore, contributions to you prior to the effective date of exemption are not deductible on an individual donor's income tax return per Internal Revenue Regulations 1.508-2(b).

Form L-178 (Rev. 8-73)

58-79-201 BOX 43/50

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

Department of the Treasury

District Director

Internal Revenue Service

Date: **JAN 11 1977**

In reply refer to:
L-178, Code 428

EO-1: D. S. Dimon

SF:EO: 76-1053

(415) 556-5488

Sonoma Student Union Corporation
1801 East Cotati Avenue
Rohnert Park, California 94926

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Sincerely yours,

District Director

Our determination letter of July 27, 1976 is modified to conform to this determination.

Form L-178 (Rev. 8-73)