



**U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**

DISTRICT DIRECTOR
P. O. BOX 36040
SAN FRANCISCO, CALIFORNIA 94102

450 Golden Gate Avenue
February 21, 1966

IN REPLY REFER TO

Form L-178

Code 414

A:R:EO:JKD:7307
SF-EO-66-117

The Cabrillo College Foundation
6500 Soquel Drive
Aptos, California 95003

PURPOSE Charitable and Education	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
San Francisco	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	June 30

Gentlemen:

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 by donors 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.

Very truly yours,

Joseph M. Cullen

Joseph M. Cullen
District Director

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship if any to members, officers, trustees, or donors of funds to you, in order that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, Cumulative Bulletin 56-2, page 306.)"

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: 11/18/14

Cabrillo College Foundation
6500 Soquel Dr
Aptos, CA 95003-3198

Employer Identification Number:
94-6121953

Person to Contact - ID Number:
Joy McCoy - 0203121

Contact Telephone Number:
877-829-5500 Toll-Free

Form 990 Required:
Yes

Dear Sir or Madam:

In your letter dated July 21, 2014, you requested classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

In our letter dated February 1966, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a)(3) of the Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

We have sent a copy of this letter to your representatives indicated on Form 2848, Power of Attorney and Declaration of Representative.

Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

Cabrillo College Foundation
94-6121953

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas Riggall". The signature is written in a cursive style with a large, prominent initial "T".

Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Publication 4221-PC