

Internal Revenue Service
District Director

Department of the Treasury

P O BOX 2350 ROOM 5127 ATTN: E.O.
LOS ANGELES, CA 900532350

Employer Identification Number:
77-0186793
Case Number:
959122018
Contact Person:
CAROL MOCHIZUKI
Contact Telephone Number:
(213) 894-4763

Date: JUL. 11, 1989

WEST HILLS COMMUNITY COLLEGE
FOUNDATION
RT 1 BOX 423
COALINGA, CA 93210

Accounting Period Ending:
December 31
Form 990 Required:
Yes
Caveat Applies:
Yes

Dear Applicant:

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 that 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).

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

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax 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.

The heading of this letter indicates whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the

-2-

WEST HILLS COMMUNITY COLLEGE

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, when a return is filed late, unless there is reasonable cause for the delay.

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, Exempt Organization Business Income Tax Return. 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.

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

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

Sincerely yours,

acting Brian P. McMahon
District Director

-3-

WEST HILLS COMMUNITY COLLEGE

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund-raising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fund-raising activities for charity.

Based on the facts and circumstances represented in your request for relief pursuant to section 1.9100-1 of the Income Tax Regulations, an extension of the filing period fixed by section 1.508-1(a)(2) of the Regulations has been approved.

Accordingly, you are recognized exempt under section 501(c)(3) of the Code from May 18, 1983, the date you were incorporated or formed.

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95867

April 9, 1985

In reply refer to
342:APP:RWN:ca:g

West Hills Community College Foundation
P. O. Box 1246
Coalinga, CA 93210

Purpose : Charitable
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 1142285

On the basis of the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code. 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 also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. 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 under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

This exemption effective as of May 18, 1983.

D. Hareid, Supervisor
Central Audit Section
Telephone (800) 852-7050

cc: Joseph M. Conte
Registrar of Charitable Trusts

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056
Expires 3-31-89

To be filed in the key district for the area in which the organization has its principal office or place of business.

For Paperwork Reduction Act Notice, see page 1 of the instructions.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

Part I Identification

1 Full name of organization West Hills Community College Foundation		2 Employer identification number (If none, see instructions) 77-0186793	
3a Address (number and street) P.O. Box 1246		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k)	
3b City or town, state, and ZIP code Coalinga, CA 93210		4 Name and telephone number of person to be contacted Dr. Pamela Hawkins (209) 935-0801	
5 Month the annual accounting period ends December	6 Date incorporated or formed 1983	7 Activity codes 602 C4C	
8 Has the organization filed Federal income tax returns or exempt organization information returns? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed. Form 990 for Tax years 1986 and 1987 Filed with Fresno Office			

Part II Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

- Corporation—Articles of incorporation and bylaws. Trust—Trust indenture. Other—Constitution or articles of association and bylaws.

Part III Activities and Operational Information

- 1 What are or will be the organization's sources of financial support? List in order of size.
Donations of money, or items of value
Fund raising special events, such as the annual dinner-dance and auction
Sale of Raffle tickets
- 2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.

The West Hills Community College Foundation has not employed any professional fund raisers. The fund-raising activity has been limited to the annual dinner-dance and auction, a pancake breakfast and raffle. There are plans for a direct mail annual giving campaign which has not yet begun.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Pamela E. Hawkins

(Signature)

Director, College Development 9/15/86

(Title or authority of signer) (Date)