

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91754

DEPARTMENT OF THE TREASURY

Date: JAN 22 1993

Employer Identification Number:
77-0180168

Contact Person:
JULIE Y CHAN

Contact Telephone Number:
(213) 725-6619

FRIENDS OF THE SALINAS PUBLIC
LIBRARY
110 W SAN LUIS ST
SALINAS, CA 93901

Accounting Period Ending:

June 30

Form 990 Required:

yes

Addendum Applies:

no

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. 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 Code sections 2055, 2106, and 2522.

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 fundraising events may not

Letter 947(DO/CG)

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FRIENDS OF THE SALINAS PUBLIC

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

Sincerely yours, :

A handwritten signature in black ink, appearing to read "Michael J. Quinn". The signature is written in a cursive style with a large initial "M" and a long horizontal stroke at the end.

Michael J. Quinn
District Director