



*everychild.onevoice.*

2327 L Street Sacramento, CA 95816

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February 22, 2011

Carol Orton, Unit President  
Menlo-Atherton High School PTA [2140]

Dear Carol:

In response to request of this office concerning your PTA's tax-exempt status, a copy of our group ruling letter dated November 18, 1943, from Internal Revenue, which grants federal income tax exemption to all PTAs in California, is enclosed. You will note the Internal Revenue Code section at that time as referred to in the letter was 101(6)—now Section 501(c)(3) as indicated in all PTA bylaws in California. The group exemption number assigned to the California State PTA is GEN-0646.

Also enclosed is a copy of the February 24, 2010 letter from Franchise Tax Board confirming PTA's exemption from state franchise or income tax under Section 23701d of the Revenue and Taxation Code.

Both the federal and state exemption letters cover all of our divisions—local units (associations), councils and districts. The letters are issued to the California Congress of Parents and Teachers, Inc. The corporate name was changed as indicated on this letterhead by vote of the annual convention on May 5, 1978, and has been recorded and filed with the Secretary of State with certificate endorsed on August 14, 1978.

Menlo-Atherton High School PTA is a unit in good standing. It was organized on January 3, 1952 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Menlo-Atherton High School PTA located at 555 Middlefield Road, Atherton, CA, 94027 in the Seventeenth District PTA, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Menlo-Atherton High School PTA is 23-7059344.

Sincerely,

A handwritten signature in cursive script that reads "Cyndi Barton".

Cyndi Barton  
Membership Coordinator

cc. District President



TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:1

MAP

NOV 18 1943

California Congress of Parents and Teachers, Inc.,  
416 Union Building,  
Second and Broadway,  
San Diego 1, California.

Mesdames:

Reference is made to the evidence submitted for use in determining the status of your local associations for Federal income tax purposes.

In Bureau ruling dated February 26, 1943, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts as it is shown that you are organized and operated exclusively for educational purposes.

It is the opinion of this office, based upon the evidence presented, that you and the local associations appearing in your Year Book 1943-1944, California Congress of Parents and Teachers, Inc., are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you and the local associations are organized and operated exclusively for educational purposes. Accordingly, it will not be necessary for you and such associations to file returns of income unless there is a change in your organization, purposes or methods of operation.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new local associations and the names and addresses of any local associations which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you on which this ruling is based is applicable in all respects to the associations appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.



California Congress of Parents and Teachers, Inc.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and the local associations appearing in your Year Book 1943-1944 will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of such associations so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(c) and (g) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use or for the use of such local associations are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 661(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you or them are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1064(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue at Los Angeles, California, is being advised of this action.

By direction of the Commissioner.

Respectfully,

  
Deputy Commissioner.



## FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95867

Telephone (916) 355-0392

FEB 26 1976

February 24, 1976

In reply refer to  
344:EM:vb:g

California Congress of Parents and Teachers, Inc.  
930 Georgia Street  
Los Angeles, Ca. 90015

Purpose:	Charitable & Educational
Form of Organization:	Corporation
Accounting Period Ending:	May 31
Organization Number:	1038440

Based on 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 25731 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 3rd month (2- 1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 30 days.

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

Jim Giroud  
Supervisor  
Exempt Organizations

\*\*This letter confirms previous exempt status.

cc: Secretary of State (Corp.)  
cc: Registrar of Charitable Trusts

FTB 4206 (11-75)

NOV 6

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2350 Los Angeles, Calif. 90053

PTA CALIFORNIA CONGRESS OF PARENTS  
TEACHERS & STUDENTS INC PTA-CA31  
930 GEORGIA ST  
LOS ANGELES, CA 90015-1322

Person to Contact:

FELICIA C MIRAFLOR

Telephone Number:

213-894-2336

Refer Reply to:

EO-1102-92

Date:

NOV 6 1992

RE: PTA CALIFORNIA CONGRESS OF PARENTS  
TEACHERS & STUDENTS INC PTA-CA31  
95-1683870

Gentlemen:

This is in response to your request dated October 26, 1992 regarding the above named-organization.

A review of our records indicate that this organization was recognized to be exempt from Federal income tax under Internal Revenue Code section 501(c)(3). Group exemption number 0646 has been assigned to the parent organization and its subordinates. The determination letter issued in November 1943 continues to be in effect.

You should contact your parent organization for a copy of their determination letter.

If you need any further assistance, please feel free to contact our office at the above address or telephone number.

Thank you for your cooperation.

Sincerely,

*Felicia C Miraflor*  
Felicia C Miraflor  
Disclosure Assistant