



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1284
RANCHO CORDOVA CA 95741-1284

In reply refer to
75516 :RNN

September 10, 2002
LETTERS AND OTHER REQUIREMENTS
CITY OF SACRAMENTO

Date: September 10, 2002

Under Section 23701 of the Code, in this county, you are required to file Form 100 (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.

ATHEISTS AND OTHER FREETHINKERS
PO BOX 15182

Please note that the filing of Form 100 for federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

Purpose: : EDUCATIONAL
Code Section: : 23701d
Form of Organization: : Corporation
Accounting Period Ending: : December 31
Organization Number : 2414952

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. 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 must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 100 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please 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

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ATHEISTS AND OTHER FREETHINKERS
ENTITY ID : 2414952
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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.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

R NORTON
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4178

23731a
Corporation
December 31
2414952

ED :
CC :MYNGA FUTRELL

This letter is based on information you submitted and whether or not your present operations continue to qualify as exempt under the provisions of the Internal Revenue Code indicated above.

This opinion is based on information you submitted and whether or not your present operations continue to qualify as exempt under the provisions of the Internal Revenue Code indicated above. Any change in your operations or activities of the organization must be reported immediately by this writing or later by way of a return to the effect of your annual report. Any change of name or address must also be reported.

In the event of a change in your operations or activities, you should file with the State a change in status or application for federal tax status where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application, you should file a return to the effect of your annual report.

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 accounting period. Please see the instructions with Form 109 for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the applicable business income tax.