

In reply refer to 755:AFF:ARJ

January 3, 2011

LOS ANGELES ROBOTICS LEROY E NELSON 1457 3RD ST MANHATTAN BCH CA 90266-6335

Purpose : CHARITABLE

Code Section : 23701d

Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 3103255

## EXEMPT ACKNOWLEDGEMENT LETTER

This letter acknowledges that the Franchise Tax Board (FTB) has received your federal determination letter that shows exemption under Internal Revenue Code (IRC) Section 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) Section 23701d(c)(1) provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status pursuant to Section 501(c)(3) of the IRC.

The effective date of your organization's California tax-exempt status is 05/20/2008.

R&TC Section 2370ld(c)(1) further provides that the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC Section 50l(c)(3).

Under R&TC Section 2370ld(c), any change to your organization's operation, character, or purpose that has occurred since the federal exemption was originally granted must be reported immediately to this office.

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Additionally, organizations are required to be organized and operating for nonprofit purposes to retain California tax-exempt status.

For filing requirements, get FTB Pub. 1068, Exempt Organizations - Filing Requirements and Filing Fees. Go to ftb.ca.gov and search for 1068.

Note: This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

A JENKINS
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4605
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RTF: