

RECEIVED MAR 1 0 1982

## Internal Revenue Service

## Department of the Treasury

District  
DirectorP.O. Box 1123, Central Station  
St. Louis, MO 63188OASIS  
San Diego

- The Jewish Hospital of St. Louis  
c/o 500 N. Broadway  
St. Louis, MO 63102

Person to Contact:

TPA  
Telephone Number:  
314-425-5651Refer Reply to:  
EP:EO:7206

Date: March 15, 1982

Entered in PCO

Dear Sir or Madam:

This is in response to a letter of recent date regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued on July of 1937 granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that you are not a Private Foundation.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If you gross receipts each year are normally more than \$10,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the fifteenth 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 \$5000, for failure to file a return on time.

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.

If any questions arise with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

*Robert A. Lebaube*Robert A. Lebaube  
District Director



# County of San Diego

DANIEL L. LAVER  
DIRECTOR  
(619) 495-5885  
FAX 495-5080

DEPARTMENT OF THE AREA AGENCY ON AGING

9335 HAZARD WAY, SUITE 100, SAN DIEGO, CALIFORNIA 92123-1222

April 25, 1995

TO WHOM IT MAY CONCERN

RE: OASIS AS NON-PROFIT ORGANIZATION

The Area Agency on Aging is a Department of the County of San Diego. It has been designated by the State and Federal Governments as the local clearinghouse and administrator of programs for older persons in the county. Among other programs, the Area Agency on Aging is the administrative sponsor for two OASIS centers, located in Escondido and Downtown San Diego.

The Department maintains separate accounts for all funds related to these programs. OASIS programs are a partnership of government, private businesses and local individuals. Grants and donations from various sources are integral to the success of the programs. Donations are to be made to County of San Diego/ Area Agency on Aging/ OASIS.

These donations are tax exempt because the county is an entity of government, chartered by the state constitution, tax exempt, and its federal I.D. number is 95-6000934.

Sincerely,

A handwritten signature in cursive script, appearing to read "Daniel L. Laver".

Daniel L. Laver  
Director