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Entered

**Internal Revenue Service**

**Date:** May 2, 2007

**PACIFIC LEGAL FOUNDATION**  
3900 LENNANE DR STE 200  
SACRAMENTO CA 95834-2918

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Richard E. Owens 31-07974  
Customer Service Representative  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
94-2197343

Dear Sir or Madam:

This is in response to your request of May 2, 2007, regarding your organization's tax-exempt status.

In June 1973 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1

Internal Revenue Service  
District Director

Department of the Treasury

Date: 05 AUG 1988

In Reply Refer to: EP/EO: EO-5, SF 4-4-46

Form Number: 990

Periods Ended: February 28, 1988

Person to Contact: T. Cederquist

Contact Telephone: (415) 556-4995

EIN: 94-2197343

> Pacific Legal Foundation  
555 Capitol Mall Suite 350  
Sacramento, CA 95814

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

*Fredrick C. Nielsen*

District Director

Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

Date: JUL 17 1973 In reply refer to:  
T:MS:EO:R:3



EIN 94-2197343

DO 94 Pacific Legal Foundation  
455 Capitol Mall  
Suite 465  
Sacramento, California 95814

Key District: San Francisco, California  
Accounting Period Ending: February 28th  
Form 990 Required: ☒ Yes ☐ No  
Foundation Status Classification: 509(a)(1) ☐  
Advance Ruling Period Ends: February 28, 1975

Gentlemen:

Based on the information supplied, including your statement that you will not charge fees for your services until such time as you receive a ruling on fee arrangements (or until the Service issues guidelines on fee arrangements for Public Interest Law Firms), and assuming that your operations will be as stated in your application for recognition of exemption, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date referred to above.

Within 90 days after the end of your advance ruling period, you must submit to your key district director information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified

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as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

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 sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

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If your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

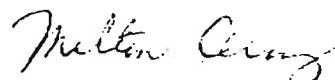
The block checked at the top of this letter shows whether you must file Form 990, Return of Organizations Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th 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 \$5,000, for failure to file the 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. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,



Milton Cerny  
Chief, Rulings Section  
Exempt Organizations Branch