

FRANCHISE TAX BOARD SACRAMENTO, CALIFORNIA 95867 August 17, 1984

In reply refer to 342:APP:PTS:js:g

The People's Kitchen c/o Jean Peterson 747 Woodbridge San Luis Obispo, CA 93401

Purpose : Charitable
Form of Organization : Corporation
Accounting Period Ending: June 30
Organization Number : 1247750

On the basis of 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 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.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

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

This exemption effective as of May 30, 1984.

D. Hareid, Supervisor Exempt Audit Unit Telephone (800) 852-7050

cc: Registrar of Charitable Trusts