

## Internal Revenue Service

## Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: August 15, 2001

Family Service Agency of San Francisco  
1010 Gough Street  
San Francisco, CA 94109-7622

**Person to Contact:**

Dottie Downing #31-02736  
Customer Service Specialist

**Toll Free Telephone Number:**

8:00 a.m. to 9:30 p.m. EST

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

94-1156530

**Accounting Period Ends:**

June 30

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In May 1945 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax 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, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

-2-

Family Service Agency of San Francisco  
94-1156530

Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

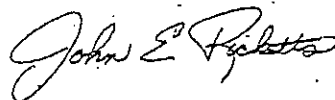
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

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

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services

U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

NOV 18 1959

IN REPLY REFER TO  
T:R:EO:1  
JNT

Family Service Agency of San  
Francisco, San Francisco, Calif.  
(formerly Family and Children's  
Agency, San Francisco, Calif.)  
1010. Gough Street.  
San Francisco, California

NOV 9 - 1959

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period, which ends ~~December 31~~ 2/15/58.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

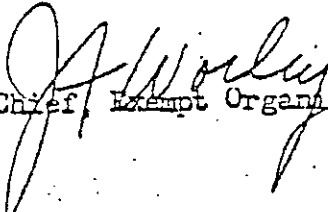
Failure to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of your exempt status.

Any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provisions of the 1939 Code.

Our ruling of May 25, 1945, is affirmed. Steps have been taken to post your new name in the Cumulative List of Exempt Organizations.

The District Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

  
Chief, Exempt Organizations Branch

197762

14  
April 25, 1945

Albert A. Resomano  
111 Hunter St.  
San Francisco 4, Calif.

Dear Sir *Changed 3-4-58 To*  
*Family Service Agency of San Francisco*  
RE: ~~FAMILY AND CHILDREN'S AGENCY~~

The claim of the above named organization for exemption from California franchise tax is hereby approved. Said organization need not file annual franchise tax returns unless its character, purposes, method of operation, sources of income, or the method of distribution of income, or the method of distribution of income, be changed. Any change in the mentioned particulars should be promptly reported to this office.

Very truly yours

CHAS. J. McCOLGAN  
Franchise Tax Commissioner


By

*MH*  
Wilton Huot  
~~Assistant~~ Associate Tax Counsel  
Assistant

ER:AK

cc- Sec. of State  
cc- P. Russell

NCTD

	<b>Secretary of State</b> <b>Certificate of Amendment of</b> <b>Articles of Incorporation</b> <b>Name Change Only - Nonprofit</b>	<b>AMDT-</b> <b>NP-NA</b>
	<b>IMPORTANT — Read Instructions before completing this form.</b> <b>Filing Fee — \$30.00</b> Copy Fees — First Page \$1.00 & .50 for each attachment page; Certification Fee — \$5.00	

FILED  
SECRETARY OF STATE  
STATE OF CALIFORNIA

MAY -6 2019



ICC

This Space For Office Use Only

**1. Corporation Name** (Enter the exact name of the corporation as it is currently recorded with the California Secretary of State)

Family Service Agency of San Francisco

**2. 7-Digit Secretary of State File Number**

0197762

**3. New Corporation Name**

Item 3a: Enter the number, letter, or other designation assigned to the provision in the Articles of Incorporation being amended (e.g., "1," "First," or "A"). See Instructions if the provision in the Articles of Incorporation being amended does not include a number, letter, or other designation. Any attachment is made part of this document.

Item 3b: Enter the new corporate name.

3a. Article 1 of the Articles of Incorporation is amended to read as shown in Item 3b below:

3b. The name of the corporation is Felton Institute

**4. Approval Statements**

4a. The Board of Directors has approved the amendment of the Articles of Incorporation.

4b. Member approval was (check one):

By the required vote of the members in accordance with California Corporations Code section 5812, 7812, or 12502.

Not required because the corporation has no members.

**5. Read, sign and date below (See instructions for signature requirements. Note: Both lines must be signed.)**

We declare under penalty of perjury under the laws of the State of California that the matters set forth herein are true and correct of our own knowledge and we are authorized by California law to sign.

03.30.2019  
Date

[Signature]  
Signature

Amy Solliday  
Type or Print Name of President

03.22.2019  
Date

[Signature]  
Signature

Elisabeth A. Madden  
Type or Print Name of Secretary



I hereby certify that the foregoing transcript of \_\_\_\_\_ page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.

MAY 14 2019

A handwritten signature in red ink, appearing to be "Alex Padilla".

Date: \_\_\_\_\_

A handwritten signature in black ink, appearing to be "Alex Padilla".

ALEX PADILLA, Secretary of State

OGDEN UT 84201-0046

In reply refer to: 0423608626  
July 10, 2019 LTR 252C 0  
94-1156530 000000 00  
00005574  
BODC: TE

  
FELTON INSTITUTE  
1005 ATLANTIC AVE  
ALAMEDA CA 94501-1148

038593

Taxpayer Identification Number: 94-1156530

Dear Taxpayer:

Thank you for the inquiry dated May 28, 2019.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at [www.irs.gov](http://www.irs.gov) or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,



Joe I. Jacquez  
Entity Department Manager

Enclosure(s):  
Copy of this letter