



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
PO Box 1286  
Rancho Cordova CA 95741-1286

WESTMONT MUSIC BOOSTERS  
4805 WESTMONT AVE  
CAMPBELL CA 95008

Date: 07.21.2020  
Case: 26560731680022226  
Case Unit: 26560731680022286  
In reply refer to: 760:LMK:F120

Regarding : **Tax-Exempt Status**  
Organization's Name : WESTMONT MUSIC BOOSTERS  
CCN : 3710575  
Purpose : Educational  
R&TC Section : 23701d  
Form of Organization : Incorporated  
Accounting Period Ending : 06/30  
Tax-Exempt Status Effective : 09/11/2014

## Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.
- Federal interpretation of federal law in cases where our decision was based on such interpretation.

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of R&TC Section 21012(a)(2).

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **1068**.

All California public benefit corporations must register with the California Attorney General's Office Registry of Charitable Trusts within 30 days of first receiving any assets.

The Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means.

Please refer to [oag.ca.gov/Charities](http://oag.ca.gov/Charities) for further information on registration requirements and contact information. Also see the publication Attorney General's Guide for Charities.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the California Department of Tax and Fee Administration at 800.400.7115, or go to their website at [cdtfa.ca.gov](http://cdtfa.ca.gov).

Exempt Unit  
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