Neighborhood Council Funding Program

APPLICATION for Neighborhood Purposes Grant (NPG)





This form is to be completed by the applicant seeking the Neighborhood Purposes Grant and submitted to the Neighborhood Council from whom the grant is being sought. All applications for grants must be reviewed and approved in a public meeting. Upon approval of the application the Neighborhood Council (NC) shall submit the application along with all required documentation to the Office of the City Clerk, NC Funding Program.

	TION I- APPLICANT INFORMATION			
4-1	Academy for Enriched Sciences PTA	900848339	California	05-01-2012
1a)	Organization Name	Federal I.D. # (EIN#)	State of Incorporation	Date of 501(c)(3) Status (if applicab
1b)	AES PTA, 17551 Miranda St.	Encino	CA	91316
	Organization Mailing Address	City	State	Zip Code
1c)				
	Business Address (If different)	City	State	Zip Code
1d)	PRIMARY CONTACT INFORMATION:			
1d)	Sharyn Obsatz, 951-236-9	942, sobsatz	@gmail.com	
1d)		942, sobsatz	@gmail.com	
1d) 2)	Sharyn Obsatz, 951-236-9	Phone or ■ 501(c)(3) No	00	institutions)
	Sharyn Obsatz, 951-236-9 Name Type of Organization- Please select one: Public School (not to include private schools)	Phone or 501(c)(3) No Attach IRS	Email on-Profit (other than religious	

4) Please describe the purpose and intent of the grant.

The AES Parent-Teacher Association, on behalf of the Academy for Enriched Sciences, an LAUSD magnet elementary school in Encino, is applying for funds to purchase 200 white folding chairs to be used for seating at kindergarden and fifth-grade graduation ceremonies plus school community events at our school. It also would fund the purchase of a folding chair dolly to transport the chairs. More than one-third of our school's students are from Encino. These chairs would mean the school's parents would no longer have to fundraise each year to pay more than \$1,000 repeatedly to rent chairs.

5) How will this grant be used to primarily support or serve a public purpose and benefit the public at-large. (Grants cannot be used as rewards or prizes for individuals)

The money will be spent on items (200 folding chairs plus a chair dolly) that directly benefit our diverse public school students, including 111 students from Encino and their families who attend our graduation ceremonies, community festivals and other events on campus. It would also take the burden off students' families to have to fundraise for chair rentals each year.

ECTION III - PROJECT BUDG	GET OUTLINE et Outline on a separate sheet if necessar	y or requested	
Personnel Related Expe		Requested of NC	Total Projected Cost
, stoomer Horatoo Exp	011303	\$	\$
		\$	\$
		\$	\$
Non-Personnel Related	Expenses	Requested of NC	Total Projected Cost
	airs (4 chairs @ \$76.64 multiplied by 50)	\$3832	\$3832
The state of the s	Folding Chair Dolly	\$113.32	\$113.32
		\$	\$
■ No □ Yes	ed to any other Neighborhood Councils r If Yes, please list names of NCs: is specific program or purpose describe		
	ding NPG applications to other NCs)		s, please describe:
Source of Funding		Amount	Total Projected Cost
		\$	\$
		\$	\$
		s application: \$4,0	\$
(After completion of the ECTION IV - POTENTIAL CO	project, the applicant should submit a Property of INTEREST		ort to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a	project, the applicant should submit a Property of INTEREST a current or former relationship with a Boundary of the state	pard Member of the NC	ort to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO	project, the applicant should submit a Property of INTEREST a current or former relationship with a Boundary of the state	pard Member of the NC	ort to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a	project, the applicant should submit a Property of INTEREST a current or former relationship with a Boundary of the state	pard Member of the NC	ort to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below:	pard Member of the NC	ert to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould of the second of the	Relationship of the City Attorney bef	ert to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bound of Interest of Inte	Relationship of the City Attorney bef	erest and completes this
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the description of the NC Board Mem	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould of the second of the	Relationship of the City Attorney bef	erest and completes this
BECTION IV - POTENTIAL CO (a) Do you (applicant) have a No Yes Name of NC Board Mem (b) If yes, did you request the yes No *(Plea or participates in the digrant in its entirety.)	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Noiscussion and voting of this NPG, the	Relationship of the City Attorney bef	erest and completes this
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the digrant in its entirety.)	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber nat the board member consult the Office of the Noiscussion and voting of this NPG, the	Relationship of the City Attorney before has a conflict of int NC Funding Program	ort to the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the digrant in its entirety.) ECTION V - DECLARATION ereby affirm that, to the bid accurately stated. I fur	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Note of the	Relationship of the City Attorney before NC Funding Program provided herein and coments "What is a Pub	ort to the Neighborhood Control of the Neighborhood Contro
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request th Yes No *(Plea or participates in the d grant in its entirety.) ECTION V - DECLARATION ereby affirm that, to the bid accurately stated. I furterest" of this application	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before NC has a conflict of int NC Funding Program provided herein and coments "What is a Pub) and/or program(s) fa	ort to the Neighborhood Control of the Neighborhood Contro
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request th Yes No *(Plea or participates in the d grant in its entirety.) ECTION V - DECLARATION ereby affirm that, to the bid accurately stated. I furtherest" of this application enefit project/program and	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before the City Attorney before the NC Funding Program provided herein and coments "What is a Pub) and/or program(s) fat would prevent the a	ort to the Neighborhood Control of the Neighborhood Control of the Applicant of the Application of the Neighborhood Control of the Neighborhoo
(After completion of the CCTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the d grant in its entirety.) CCTION V - DECLARATION ereby affirm that, to the bed accurately stated. I fur erest" of this application nefit project/program and rposes Grant. I affirm tha	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before the City Attorney before the NC Funding Program provided herein and coments "What is a Pub) and/or program(s) fat would prevent the atthe Neighborhood Coments Total Program(s) fat would prevent the atthe Neighborhood Coments Total Program(s) fat would prevent the atthe Neighborhood Coments Total Program(s) fat would prevent the atthe Neighborhood Coments Total Program(s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the atthe Neighborhood Coments Total Program (s) fat would prevent the Atthe Neighborhood Coments Total Program (s) fat would prevent the Atthe Neighborhood Coments Total Program (s) fat would prevent the Atthe Neighborhood Coments Total Program (s) fat would prevent the Atthe Neighborhood Coments Total Program (s) fat would prevent the Atthe Neighborhood Coments Total Program (s) fat would prevent the A	ort to the Neighborhood Control of the Neighborhood Control of the Applicant of the Neighborhood Control of the Neighborhood Control of the Neighborhood to whom I am submitted to the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I am submitted Control of the Neighborhood Co
(After completion of the CCTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the d grant in its entirety.) CCTION V - DECLARATION ereby affirm that, to the bed accurately stated. I fur erest" of this application nefit project/program and reposes Grant. I affirm that application. I further affire the complex of the c	project, the applicant should submit a Property of INTEREST a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before the	ort to the Neighborhood Control of the Neighborhood Control of the Applicant of the Neighborhood Control of the Neighborhood Control of the Neighborhood to whom I am submitted to the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I am submitted Control of the Neighborhood Co
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request th Yes No *(Plea or participates in the d grant in its entirety.) ECTION V - DECLARATION ereby affirm that, to the bed accurately stated. I furerest" of this application refit project/program and reposes Grant. I affirm that application. I further afted here, said funds shall	project, the applicant should submit a Property of Interest a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the New Section and voting of this NPG, the section of the New Yes of my knowledge, the information per ther affirm that I have read the document and affirm that the proposed project (section of the New Yes of the New Yes of the New Yes of the New Yes of the Neighbor of the Neighb	Relationship of the City Attorney before a conflict of interest "What is a Publy and/or program(s) fat the Neighborhood Council. The Neighborhood Council borhood Council the Neighborhood Council	ort to the Neighborhood Control of the Neighborhood Control of the Applicant of the Neighborhood Control of the Neighborhood Control of the Neighborhood to whom I am submitted to the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I to whom I am submitted Control of the Neighborhood I am submitted Control of the Neighborhood Co
(After completion of the CCTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request th Yes No *(Plea or participates in the d grant in its entirety.) CCTION V - DECLARATION ereby affirm that, to the bid accurately stated. I fur erest" of this application nefit project/program and rposes Grant. I affirm that application. I further affited here, said funds shall 2a) Executive Director of N	project, the applicant should submit a Property of Interest a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office se note that if a Board Member of the Niscussion and voting of this NPG, the AND SIGNATURE est of my knowledge, the information puther affirm that I have read the docur and affirm that the proposed project(s) that no conflict of interest exist that I am not a current Board Member of firm that if the grant received is not us I be returned immediately to the Neighlon-Profit Corporation or School Principal	Relationship of the City Attorney before a conflict of interest "What is a Publy and/or program(s) fat the Neighborhood Council. The Neighborhood Council borhood Council the Neighborhood Council	ore filing this application? Tore filing this application? The erest and completes this a will deny the payment of the warding of the Neighbouncil to whom I am submit the terms of the application of the payment.
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the digrant in its entirety.) ECTION V - DECLARATION ereby affirm that, to the bid accurately stated. I fur erest" of this application nefit project/program and reposes Grant. I affirm that application. I further affired here, said funds shall 2a) Executive Director of Name and State Eichberg	project, the applicant should submit a Property of Interest a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before the City Attorney before the NC Funding Program provided herein and coments "What is a Puble and/or program(s) fat would prevent the atthe Neighborhood Consed in accordance with borhood Council. al - REQUIRED*	ort to the Neighborhood Control of the Neighborhood Control of the Applicant fore filing this application of the Neighborhood Control of the Neighborhood of the Neighborhood to whom I am submit the terms of the application of the Neighborhood of the Neighborhood the Neighborhood of the Neighborhood the Neighborhood of the Neighborhood Control
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have an expensive in the compart of the expensive in the compart of the expensive in the compart of the expensive in the	project, the applicant should submit a Property of Interest a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before a conflict of interest "What is a Publy and/or program(s) fat the Neighborhood Council. The Neighborhood Council borhood Council the Neighborhood Council	ore filing this application? Tore filing this application? The erest and completes this a will deny the payment of the warding of the Neighbouncil to whom I am submit the terms of the application of the payment.
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the degrant in its entirety.) ECTION V - DECLARATION ereby affirm that, to the bed accurately stated. I furtherest" of this application nefit project/program and its application. I further affected here, said funds shall 2a) Executive Director of Name of the State of the Stat	project, the applicant should submit a Property of Interest a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the Notes of the No	Relationship of the City Attorney before the City Attorney before the NC Funding Program provided herein and coments "What is a Publy and/or program(s) fat would prevent the atthe Neighborhood Consed in accordance with borhood Council. Signature	ort to the Neighborhood Control of the Neighborhood Control of the Applicant fore filing this application of the Neighborhood Control of the Neighborhood of the Neighborhood to whom I am submit the terms of the application of the Neighborhood of the Neighborhood the Neighborhood of the Neighborhood the Neighborhood of the Neighborhood Control
(After completion of the ECTION IV - POTENTIAL CO a) Do you (applicant) have a No Yes Name of NC Board Mem b) If yes, did you request the Yes No *(Plea or participates in the degrant in its entirety.) CTION V - DECLARATION ereby affirm that, to the bed accurately stated. I furerest" of this application in effit project/program and reposes Grant. I affirm that application. I further affitted here, said funds shall 2a) Executive Director of Name of the State	project, the applicant should submit a Property of Interest a current or former relationship with a Bould Yes, please describe below: ber at the board member consult the Office of the New Section and voting of this NPG, the section of the New Yes of the New Ye	Relationship of the City Attorney before the City Attorney before the NC Funding Program provided herein and coments "What is a Publy and/or program(s) fat would prevent the atthe Neighborhood Consed in accordance with borhood Council. Signature	ort to the Neighborhood Control of the Neighborhood Control of the Applicant fore filing this application of the Neighborhood Control of the Neighborhood of the Neighborhood to whom I am submit the terms of the application of the Neighborhood of the Neighborhood the Neighborhood of the Neighborhood the Neighborhood of the Neighborhood Control

* If a current Board Member holds the position of Executive Director or Secretary, please contact the NC Funding Program at (213) 978-1058 or clerk.ncfunding@lacity.org for instructions on completing this form



LOS ANGELES UNIFIED SCHOOL DISTRICT The Academy for Enriched Sciences 17551 Miranda Street

Encino, CA. 91316
Tel: (818) 609-8421 Fax: (818) 609-8424

Alberto M. Carvalho Superintendent

Dr. David Baca
Region North Superintendent

Amy Petry Principal

Laura Murphy
Assistant Principal, EIS

Feb. 23, 2023

Dear ENC Council and Education Committee,

Thank you for the opportunity to apply for a grant for a vital improvement project at our Academy for Enriched Sciences LAUSD magnet elementary school in Encino.

Our school serves about 300 students from diverse racial and ethnic backgrounds in the San Fernando Valley, including 111 from Encino, which is one-third of our student population. We are proud of our students' achievements in ranking above average for math, English and literacy skills.

This grant to our PTA would allow us to serve our students and their families by providing seats for kindergarten and 5th grade graduation ceremonies, STEAM educational nights, school community festivals, cultural activities and other events.

The \$4,000 grant would cover the purchase of 200 folding chairs, which currently cost more than \$1,000 to rent for a single day. It would also cover a folding chair dolly, which would help school staff move the chairs from our storage area to event areas.

Our PTA already has identified a vendor for these chairs and dolly, so the timeline to spend the grant money could be completed in mere weeks. We would love to be able to spend the money by May so the new seats would be available for this year's graduation ceremonies.

Thank you for your time and consideration of our grant proposal.

Sincerely,

Amy Petry

Principal, The Academy for Enriched Sciences



2327 L Street, Sacramento, CA 95816

(916) 440-1985 • Fax (916) 440-1986 • info@capta.org • www.capta.org

July 30, 2012

Tina Brooks, Unit President Academy for Enriched Sciences PTA [6331]

Dear Tina:

In response to request of this office concerning your PTA's tax-exempt status, a copy of our group ruling letter dated November 18, 1943, from Internal Revenue, which grants federal income tax exemption to all PTAs in California, is enclosed. You will note the Internal Revenue Code section at that time as referred to in the letter was 101(6)—now Section 501(c)(3) as indicated in all PTA bylaws in California. The group exemption number assigned to the California State PTA is GEN-0646.

Also enclosed is a copy of the February 24, 2010 letter from Franchise Tax Board confirming PTA's exemption from state franchise or income tax under Section 23701d of the Revenue and Taxation Code.

Both the federal and state exemption letters cover all of our divisions—local units (associations), councils and districts. The letters are issued to the California Congress of Parents and Teachers, Inc. The corporate name was changed as indicated on this letterhead by vote of the annual convention on May 5, 1978, and has been recorded and filed with the Secretary of State with certificate endorsed on August 14, 1978.

Academy for Enriched Sciences PTA is a unit in good standing. It was organized on May 1, 2012 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Academy for Enriched Sciences PTA located at 6170 Lockhurst Drive, Woodland Hills, CA, 91367 in the Thirty-First District PTSA, Inc, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Academy for Enriched Sciences PTA is 900848339.

Sincerely,

Cyndi Barton

Membership Coordinator

Cipidi Barton Ut

cc: District President



In Reply Refer To: 657RO

Date : 02/24/2010

ENTITY STATUS Note: This letter does not reflect the entity's status with any other agency. Entity Name : California Congress of Parents and Teachers, inc. Entity Number: 01038440 \boxtimes 1. The above entity is in good standing with this agency. \boxtimes 2. The above entity is currently exempt from tax under Revenue and Taxation Code Section 23701d. Our records indicate the above entity is not incorporated, qualified, organized, or registered through the Secretary of State to transact business in California. 4. The above entity was incorporated, qualified, organized, or registered through the Secretary of State 5. The above entity has an unpaid liability of \$_____ for account period(s) ending ____ 6. Our records do not show that the above entity filed returns for account period(s) ending ___ 7. The above entity was ___ _ effective _ 8. The above entity's current address on record with this agency is: We do not have current information about the above entity. Comments: ASSISTANCE Telephone assistance is available year-round from 7 a.m. until 8 p.m. Monday through Friday. From January through June, assistance is also available from 8 a.m. until 5 p.m. on Saturdays. We may modify these hours without notice to meet operational needs. Website at: www.ftb.ca.gov Assistance for person with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TOD (800) 822-6268.

FTB 4263A (REV 09-9002)

Internal Revenue Service

Department of the Treasury

District Director P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

FELICIA C MIRAFLOR

PTA CALIFORNIA CONGRESS OF PARENTS. Telephone Number: TEACHERS & STUDENTS INC PTA-CA31

930 GEORGIA ST

Refer Reply to:

213-894-2336

LOS ANGELES, CA 90015-1322

E0-1102-92

Date:

NOV 0 5 1992

RE: PTA CALIFORNIA CONGRESS OF PARENTS TEACHERS & STUDENTS INC PTA-CA31

95-1683870

Gentlemen:

This is in response to your request dated October 26, 1992 regarding the above named-organization.

A review of our records indicate that this organization was recognized to be exempt from Federal income tax under Internal Revenue Code section 501(c)(3). Group exemption number 0646 has been assigned to the parent organization and its subordinates. The determination letter issued in November 1943 continues to be in effect.

You should contact your parent organization for a copy of their determination letter.

If you need any further assistance, please feel free to contact our office at the above address or telephone number.

Thank you for your cooperation.

Sincerely,

Felin Cruye Felicia C Miraflor Disclosure Assistant



TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

COMMISSIONER OF INTERNAL REVIDED AND REPER TO ITEP: T:1

NOV 18 1943

California Congress of Parents and Teachers, Inc., 416 Union Building, Second and Broadway, San Diego 1, California.

Mesdames:

Reference is made to the evidence submitted for use in determining the status of your local associations for Federal income tax purposes.

In Bureau ruling dated February 26, 1943, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts as it is shown that you are organized and operated exclusively for educational purposes.

It is the opinion of this office, based upon the evidence presented, that you and the local associations appearing in your Year Book 1943-1944, California Congress of Parents and Teachers, Inc., are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you and the local associations are organized and operated exclusively for sducational purposes. Accordingly, it will not be necessary for you and such associations to file returns of income unless there is a change in your organization, purposes or methods of operation.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new local associations and the names and addresses of any local associations which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you on which this ruling is based is applicable in all respects to the associations appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.



California Congress of Parents and Teachers, Inc.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and the local associations appearing in your Year Book 1943-1944 will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of such associations so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use or for the use of such local associations are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you or them are deductable in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue at Los Angeles, California, is being advised of this action.

By direction of the Commissioner.

Respectfully,

Deputy Commissioner.