

Internal Revenue Service

Date: March 8, 2004

PTA California Congress of Parents Teachers &
Students, Inc.
3287 Martin Luther King Jr. High
1781 Rose St.
Berkeley, CA 94703-1048

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

Person to Contact:
Gordon Schnur 31-07654
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
94-6183862
Group Exemption Number:
0646

Dear Sir or Madam:

This is in response to your request of March 8, 2004, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to PTA California Congress of Parents Teachers & Students, Inc., located in Los Angeles, California.

Individual exemption letters are not available to organizations included in group rulings. The group exemption letter applies to all of the subordinate organizations on whose behalf the parent has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

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.

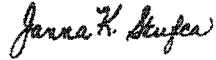
Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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. 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).

PTA California Congress of Parents Teachers & Students, Inc.
3287 Martin Luther King Jr. High
94-6183862

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

Sincerely,



Janna K. Skufca, Acting Director, TE/GE
Customer Account Services

KAMALA D. HARRIS
Attorney General

State of California
DEPARTMENT OF JUSTICE



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021 Ext. 4
Fax: (916) 444-3651
E-Mail Address: Registration@doj.ca.gov

October 14, 2011

MARTIN LUTHER KING MIDDLE PTA
1781 ROSE STREET
BERKELEY CA 94703

CT FILE NUMBER: CT0176598

RE: CONFIRMATION OF REGISTRATION WITH THE ATTORNEY GENERAL'S REGISTRY OF CHARITABLE TRUSTS

The captioned entity is now registered with the Registry of Charitable Trusts and has been assigned the registration ("CT") number set forth above.

The RRF-1 must be filed annually four months and 15 days after the end of the organization's accounting period. If an extension was requested from IRS, please file the RRF-1 with the completed IRS informational return together with a copy of all extension requests.

The organization's address of record is used to mail reporting forms at the end of each accounting period. Please advise us, in writing, of any address change.

If the captioned organization contracts with a commercial fundraiser for charitable purposes or fundraising counsel, that entity must also register and file annual reports with the Registry.

All forms and instructions are available on our website at <http://ag.ca.gov/charities>.

Directors of nonprofit corporations are required to adhere to the provisions of the California Nonprofit Corporation Law (Corporations Code section 5000, et seq.).

Trustees for charitable purposes are required to adhere to the provisions of California Probate Code (commencing with section 15000).

Your directors should adhere to the provisions of the Nonprofit Corporation Law, particularly Corporations Code sections 5230-5260 relating to standards of conduct, investments, examination by the Attorney General, and compliance with the Internal Revenue Code. The code should be available in a local library.

Charitable trustees should be aware of and adhere to the statutory requirements relating to obligations and duties of trustees as set forth in California Probate Code section 15000, et seq.

Sincerely,



Staff Services Analyst
Registry of Charitable Trusts

For

KAMALA D. HARRIS
Attorney General



everychild.one voice.

2327 L Street, Sacramento, CA 95816

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

February 23, 2011

Sophie Hahn, Unit President
Martin Luther King Middle PTA [3287]

Dear Sophie:

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.

Martin Luther King Middle PTA is a unit in good standing. It was organized on March 26, 1979 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Martin Luther King Middle PTA located at 1781 Rose Street, Berkeley, CA, 94703 in the Peralta District PTA, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Martin Luther King Middle PTA is 94-6183862.

Sincerely,

A handwritten signature in cursive script that reads "Cyndi Barton".

Cyndi Barton
Membership Coordinator

cc: District President