

FRANCHISE TAX BOARD

May 25, 1983

In reply refer to  
343:APP:EW:sm:g

California Great Outdoors  
1550 Arrowhead  
San Bernardino, CA 92405

Purpose : Social and Recreational  
Code Section : 23701g  
Form of Organization : Corporation  
Accounting Period Ending: September 30  
Organization Number : 1061283

On the basis of your stated purposes and the understanding that your present operations will continue or will be as proposed in your application, you are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above. Any changes in operation, character or purposes must be reported to this office immediately for consideration of their effect upon your exempt status. You also must report any change in name or address.

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 199 (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. 41  
This exemption is granted on the express condition that the organization will secure federal exempt status with the Internal Revenue Service. The organization is required to furnish a copy of the final determination letter to the Franchise Tax Board within 9 months from the date of this letter.

This exemption effective as of December 7, 1981.

J. Kudo, Supervisor  
Central Audit Section  
Telephone (800) 852-5711

cc: Alan D. Gross  
Secretary of State