

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **FEB 25 2019**

THE GREATER ORANGE COMMUNITY ARTS  
THEATRE FOUNDATION  
2424 SE BRISTOL ST STE 300  
NEWPORT BEACH, CA 92660

Employer Identification Number:  
82-2837360  
DLN:  
17053159323038  
Contact Person:  
CARLA A SWEED ID# 75502  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
August 10, 2017  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

THE GREATER ORANGE COMMUNITY ARTS

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Director, Exempt Organizations  
Rulings and Agreements



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

THE GREATER ORANGE COMMUNITY ARTS THEATRE FOUNDATION  
 ATTN: FRED M WHITAKER  
 2424 SE BRISTOL ST STE 300  
 NEWPORT BEACH CA 92660

Date: 11.13.18  
 Case: 26560675591912900  
 Case Unit: 26560675591912903  
 In reply refer to: 760:VMD:F120

Regarding : **Tax-Exempt Status**  
 Organization's Name : THE GREATER ORANGE COMMUNITY ARTS THEATRE FOUNDATION  
 CCN : 4054586  
 Purpose : Educational/Charitable  
 R&TC Section : 23701d  
 Form of Organization : Incorporated  
 Accounting Period Ending : 12/31  
 Tax-Exempt Status Effective : 08/10/2017

### 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** 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** 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**.

Virginia M. Davis-Brewer  
Telephone: 916.845.4171  
Fax: 916.843.6197