

Internal Revenue Service

Date: July 20, 2006

AMERICAN NATIONAL RED CROSS
2025 E ST NW
WASHINGTON DC 20006-5009

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

Person to Contact:
Ms. Dalton 31-07967
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
53-0196605

VENTURA 95-1809560

Dear Sir or Madam:

This is in response to your request of July 20, 2006, regarding your organization's tax-exempt status.

Our records indicate that the American National Red Cross is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 and is classified as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code. Donors may deduct contributions to it as provided in section 170 of the Code. This organization was recognized as exempt in December 1938.

Even though the American National Red Cross was issued an individual ruling, this ruling covers its chapters, branches, and auxiliaries.

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

Sincerely,

Janna K. Skufca

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

California

Legal Resources Manual

This is a copy of a document filed
in the Office of the General Counsel.

STATE OF CALIFORNIA



STATE BOARD OF EQUALIZATION

OUT-OF-STATE DISTRICT OFFICE

1820 - 14TH STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 8268, SACRAMENTO, CALIFORNIA 95818)
TELEPHONE: (916) 322-2010

March 31, 1981

GEORGE R. REILLY
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WILLIAM M. BENNETT
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Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

American Red Cross
National Headquarters
Washington, DC 20006

Attn: James E. Barnett
Assistant Counselor

IN REPLY REFER TO:

Gentlemen:

Thank you for your March 24, 1981 letter concerning your statutory exemption from the California Sales Tax.

You are correct, section 6381, from the California Sales and Use Tax Law provides, "There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to: (c) The American Red Cross, its chapters and branches. This exemption does not extend to the rentals payable under a lease of tangible personal property."

While this Board does not have any provisions for furnishing you an exemption certificate to provide to your California vendors to exempt you from payment of the sales tax on your purchases, it should be sufficient for you to only tell your vendors that your purchase is exempt from sales tax per section 6381, of the Revenue and Taxation Code. If you need it, your vendors can confirm the exemption and how to mark their records by telephoning any office of this Board, as listed in all of the local telephone directories.

If you should have any additional questions, please do not hesitate to either write or telephone me.

Very truly yours,


L. Dudley Stidger
Senior Tax Representative

LDS/bam

EXEMPTIONS

§ 6381

- § 6390. Rentals under lease of tangible personal property when rentals to be included in measure of use tax and property is outside state
- § 6391. Rentals under lease of tangible personal property for period of time lessor obligated to lease property for amount fixed by lease
- §§ 6392-6394. [No sections of these number]
- § 6395. Gross receipts from sales of cargo, or materials therefor, rented and removed from state for use in interstate or foreign commerce
- § 6396. Gross receipts from sale of tangible personal property shipped to point outside state: Definitions

Cross References:

- General exceptions: §§ 6351 et seq.
- Exemptions from use tax: §§ 6401 et seq.

Collateral References:

- Witkin Summary (8th ed) p 4234.

§ 6381. Sales to the United States or its agencies: Sales to Red Cross. There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to:

- (a) The United States, its unincorporated agencies and instrumentalities;
- (b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States;
- (c) The American National Red Cross, its chapters and branches.

This exemption does not extend to the rentals payable under a lease of tangible personal property.

Added Stats 1941 ch 36 § 1, effective July 1, 1943. Amended Stats 1943 ch 699 § 6, effective May 21, 1943, operative July 1, 1943. Stats 1st Ex Sess 1965 ch 2 § 17, effective July 12, 1965, operative August 1, 1965.

Prior Law: Stats 1933 ch 1020 § 5.1, as added by Stats 1939 ch 509 § 1 p 1890.

Amendments:

- 1965 Amendment: Added the last sentence.

Cross References:

- Perinent definitions: §§ 6003 et seq.
- Exemption of materials to be used in performance of contracts with U. S.: § 6384.
- Regulations: 18 Cal Adm Code § 1614

Collateral References:

- Witkin Summary (8th ed) p 4233
- Cal Jur 2d Sales and Use Taxes §§ 24, 25.
- 68 Am Jur 2d Sales and Use Taxes § 117.

Law Review Articles:

- Taxation of sales to national banks, 27 CLR 91.
- Validity of sales tax as applied to government "cost plus fixed fee" contract, 30 CLR 356.



CALIFORNIA STATE BOARD OF EQUALIZATION

SELLER'S PERMIT

ACCOUNT NUMBER

12/1/1988 SR AR 15762408

THIS PERMIT DOES NOT
AUTHORIZE THE HOLDER
TO ENGAGE IN ANY
BUSINESS CONTRARY TO
LAWS REGULATING THAT
BUSINESS OR TO
POSSESS OR OPERATE
ANY ILLEGAL DEVICE

AMERICAN RED CRSS VENTRA CNTY C
2355 PORTOLA RD
VENTURA, CA 93003

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW
TO ENGAGE IN THE BUSINESS OF SELLING TANGIBLE PERSONAL
PROPERTY AT THE ABOVE LOCATION

Not valid at any other address

THIS PERMIT IS VALID UNTIL REVOKED OR CANCELLED BUT IS NOT TRANSFERABLE. IF YOU SELL YOUR BUSINESS
OR DROP OUT OF A PARTNERSHIP, NOTIFY US OR YOU COULD BE RESPONSIBLE FOR SALES AND USE TAXES
DUE BY THE NEW OPERATOR OF THE BUSINESS.

BT-442-R-LZ REV. 10 (8-80)

DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED