



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

SIT RIGHT CHILD PASSENGER SAFETY  
260 ALANWOOD CT  
LINDSAY CA 93247

Date: 08.03.2020  
Case: 26560742652909433  
Case Unit: 26560742652909436  
In reply refer to: 760:PC:F120

Regarding:	<b>Tax-Exempt Status</b>
Organization's Name:	SIT RIGHT CHILD PASSENGER SAFETY
CCN:	4559389
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	01/27/2020

## Exempt Acknowledgement Letter

We have received your federal determination letter and Form 3500A, *Submission of Exemption Request*, and have approved your request for California Tax-exempt status.

Under California law, Revenue and Taxation Code (R&TC) Section 23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status.

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.

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

For filing requirements, refer to FTB 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**.

Exempt Organizations Unit  
Telephone: 916.845.4171  
Fax: 916.855.8090

cc: NICHOLAS NAVE