



TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:1

MAP

NOV 18 1943

California Congress of Parents and Teachers, Inc.,  
416 Union Building,  
Second and Broadway,  
San Diego 1, California.

Mesdames:

Reference is made to the evidence submitted for use in determining the status of your local associations for Federal income tax purposes.

In Bureau ruling dated February 26, 1943, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts as it is shown that you are organized and operated exclusively for educational purposes.

It is the opinion of this office, based upon the evidence presented, that you and the local associations appearing in your Year Book 1943-1944, California Congress of Parents and Teachers, Inc., are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you and the local associations are organized and operated exclusively for educational purposes. Accordingly, it will not be necessary for you and such associations to file returns of income unless there is a change in your organization, purposes or methods of operation.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new local associations and the names and addresses of any local associations which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you on which this ruling is based is applicable in all respects to the associations appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.



California Congress of Parents and Teachers, Inc.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and the local associations appearing in your Year Book 1943-1944 will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of such associations so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

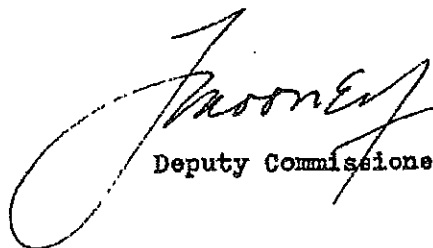
Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use or for the use of such local associations are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you or them are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue at Los Angeles, California, is being advised of this action.

By direction of the Commissioner.

Respectfully,

  
Deputy Commissioner.

NOV 6 1992

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

FELICIA C MIRAFLOR

PTA CALIFORNIA CONGRESS OF PARENTS  
TEACHERS & STUDENTS INC PTA-CA31  
930 GEORGIA ST  
LOS ANGELES, CA 90015-1322

Telephone Number:

213-894-2336

Refer Reply to:

EO-1102-92

Date:

NOV 6 1992

RE: PTA CALIFORNIA CONGRESS OF PARENTS  
TEACHERS & STUDENTS INC PTA-CA31  
95-1683870

Gentlemen:

This is in response to your request dated October 26, 1992 regarding the above named-organization.

A review of our records indicate that this organization was recognized to be exempt from Federal income tax under Internal Revenue Code section 501(c)(3). Group exemption number 0646 has been assigned to the parent organization and its subordinates. The determination letter issued in November 1943 continues to be in effect.

You should contact your parent organization for a copy of their determination letter.

If you need any further assistance, please feel free to contact our office at the above address or telephone number.

Thank you for your cooperation.

Sincerely,

*Felicia C Miraflor*  
Felicia C Miraflor  
Disclosure Assistant



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 PO BOX 942857  
 SACRAMENTO, CA 94257-0540

In Reply Refer To: 657RO  
 Date : 02/24/2010

**ENTITY STATUS**

**Note:** This letter does not reflect the entity's status with any other agency.

Entity Name : California Congress of Parents and Teachers, Inc.

Entity Number : 01038440

- 1. The above entity is in good standing with this agency.
- 2. The above entity is currently exempt from tax under Revenue and Taxation Code Section 23701d.
- 3. Our records indicate the above entity is not incorporated, qualified, organized, or registered through the Secretary of State to transact business in California.
- 4. The above entity was incorporated, qualified, organized, or registered through the Secretary of State on \_\_\_\_\_.
- 5. The above entity has an unpaid liability of \$\_\_\_\_\_ for account period(s) ending \_\_\_\_\_.
- 6. Our records do not show that the above entity filed returns for account period(s) ending \_\_\_\_\_.
- 7. The above entity was \_\_\_\_\_ effective \_\_\_\_\_.
- 8. The above entity's current address on record with this agency is:
  
- 9. We do not have current information about the above entity.

Comments:

*John N. Owen*  
 \_\_\_\_\_  
 REPRESENTATIVE

**ASSISTANCE**

Telephone assistance is available year-round from 7 a.m. until 8 p.m. Monday through Friday. From January through June, assistance is also available from 8 a.m. until 5 p.m. on Saturdays. We may modify these hours without notice to meet operational needs.

From within the United States, call ..... (800) 852-5711  
 From outside the United States, call (not toll-free) ..... (916) 845-6500

Website at: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**Assistance for person with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

**8.1 Bylaws of the California Congress of Parents, Teachers, and Students, Inc.**

*(As Amended, May 2002)*

**ARTICLE I — NAME**

The name of this corporation is the California Congress of Parents, Teachers, and Students, Inc., a branch of the National Congress of Parents and Teachers. It is also known and will be referred to in these bylaws as the California State PTA.

*Hereinafter in these bylaws the term "local PTA" wherever used to designate a local unit shall also designate "PTSA" where such may exist.*

**★★★ ARTICLE II — PURPOSES**

*Section 1.* The purposes of the California State PTA, in common with those of the National PTA, are:

- a. To promote the welfare of children and youth in home, school, community, and place of worship.
- b. To raise the standards of home life.
- c. To secure adequate laws for the care and protection of children and youth.
- d. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth, and
- e. To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education.

*Section 2.* The purposes of the National PTA and the California State PTA are promoted through an advocacy and educational program directed toward parents and teachers and the general public; developed through conferences, committees, projects and programs; and governed and qualified by the basic policies set forth in Article III.

*Section 3.* The organization is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding Section of any future Federal tax code (hereinafter "Internal Revenue Code").

**★★★ ARTICLE III — BASIC POLICIES**

THE FOLLOWING are basic policies of the California State PTA, in common with those of the National PTA:

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan;
- b. The organization shall work with the schools and community to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities;
- c. The organization shall work to promote the health and welfare of children and youth and shall seek to promote collaboration between parents, schools and the community at large;
- d. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, directors, trustees, officers, or other private persons except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof;
- e. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code;
- f. Upon the dissolution of this organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of the National PTA;
- g. The organization or members in their official capacities shall not — directly or indirectly — participate or intervene (in any way, including the publishing or distributing of statements) in