



State of California

Franchise Tax Board

PO Box 1286
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INLAND EMPIRE MUSEUM OF ART
1334 NORTH BENSON AVE UNIT D
UPLAND CA91786-2188

Date: 08.19.14
Case: 26610551532787460
Case Unit: 26610551532787463
In reply refer to: 760:VMD:F120

Regarding:	Tax-Exempt Status
Organization's Name:	Inland Empire Museum Of Art
CCN:	3553455
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Affirmation Incorporated
Accounting Period Ending:	06/30
Tax-Exempt Status Effective:	02/27/2013

Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section 501(c)(3).

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**.