

INTERNAL REVENUE SERVICE  
District Director

Department of the Treasury

c/o McCaslin Industrial Park  
2 Cupania Circle  
Monterey Park, CA 91754  
Attn:EOG-4

Date: NOV 02 1983

Employer Identification Number  
94-3186248

Case Number:  
952266085

Contact Person:  
B. Thornton

Contact Telephone Number:  
(213) 725-7002

San Francisco Free Clinic  
C/O Richard D. Gibbs, M.D.  
132 Clement Street  
San Francisco, CA 94118

Accounting Period Ending:  
December 31

Form 990 Required:  
yes

Addendum Applies:  
no

Dear Applicant:

Based on information supplied and assuming your operations will be as stated in your application for recognition of exempt we have determined that you are exempt from Federal income tax under section 501(c)(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(iii).

If your sources of support or your purposes, character or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational documents or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to you or for your use are deductible for Federal estate and gift tax purposes, if they meet the applicable provisions of Code sections 2055, 2106 and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund raising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, Published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter, we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed on the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about

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your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Michael J. Quinn". The signature is written in a cursive, somewhat stylized font.

District Director

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