

## FRANCHISE TAX BOARD

1000 STREET  
SACRAMENTO, CALIFORNIA 95814

November 23, 1965

Peoples Temple of The Disciples of Christ  
c/o Busch and Orchard, Attorneys at Law  
P. O. Box 126  
Ukiah, California

Re: Exemption from franchise tax

Gentlemen:

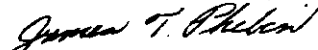
It is the opinion of this office, based upon the evidence presented, that you are exempt from State franchise tax under the provisions of Section 23701d of the Revenue and Taxation Code, as it is shown that you are organized and operated exclusively as a religious organization.

Accordingly, you will not be required to file franchise tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. You are required to report any such changes immediately so that their effect on your exempt status may be determined.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by Sections 17214, 17215, 17216 and 24357 of the Revenue and Taxation Code.

If your organization is not yet incorporated and has not yet qualified to do business in California, this approval will expire unless incorporation or qualification is completed within thirty days.

Very truly yours,



James T. Philbin  
Associate Tax Counsel

JTP:ef

cc: Secretary of State  
(D#)

## FRANCHISE TAX BOARD

1201 P STREET  
SACRAMENTO, CALIFORNIA 95834

March 13, 1967

Christian Church (Disciples of Christ) of  
Northern California-Nevada  
1177 San Pablo Avenue  
Berkeley, California 94706

Re: Exemption from franchise tax (Confirming exemption of  
Corp. No. 25678 July 30, 1946)

Gentlemen:

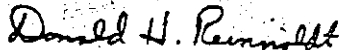
It is the opinion of this office, based upon the evidence presented, that you are exempt from State franchise tax under the provisions of Section 23701d of the Revenue and Taxation Code, as it is shown that you are organized and operated exclusively as a church.

Accordingly, you will not be required to file franchise tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. You are required to report any such changes immediately so that their effect on your exempt status may be determined.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by Sections 17214, 17215, 17216 and 24357 of the Revenue and Taxation Code.

If your organization is not yet incorporated and has not yet qualified to do business in California, this approval will expire unless incorporation or qualification is completed within thirty days.

Very truly yours,



Donald H. Reinholdt  
Associate Tax Counsel

DMR:ef

cc: Secretary of State  
(DA)

FTB 4214 (1-67)

A 32-A (55)