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U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICEDISTRICT DIRECTOR
100 McAllister Street
SAN FRANCISCO 2, CALIF.

IN REPLYING REFER TO:

Chief, Audit Division
A:F:PEO:ALW

June 30, 1955

Guide Dogs for the Blind, Inc.
Wm. T. Johns, Executive Director
P. O. Box 235
San Rafael, California

Gentlemen:

Reference is made to your application for exemption from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954.

The evidence submitted discloses that you were incorporated May 27, 1942 under the laws of the State of California to aid and assist blind persons through the use of trained guide dogs. Your income is principally from public contributions, bequests, gifts, etc., and is expended in carrying out the purposes of your organization. You are a non-profit corporation and no part of your net income inures to the benefit of any private member or individual. Your articles of incorporation were amended November 10, 1953 to add the following paragraph:

"All of the property now or hereafter acquired, owned or held by this corporation is irrevocably dedicated to religious, charitable, scientific or hospital purposes and upon liquidation, dissolution, or abandonment of this corporation will not inure to the benefit of any private person except a fund, foundation or corporation organized and operated for religious, hospital, scientific or charitable purposes."

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you are organized and operated exclusively for charitable purposes.



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Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, 100 McAllister Street, San Francisco 2, California, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with the District Director of Internal Revenue, 100 McAllister Street, San Francisco 2, California, so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

In the event you have not filed a waiver of exemption certificate in accordance with the applicable provisions of the Federal Insurance Contributions Act, no liability is incurred by you for the taxes imposed under such Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act. Any question relating to the filing of a waiver of exemption should be taken up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislative

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or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Very truly yours,

Glen T. Jamison, District Director

By *Henry J. Lee*
Chief, Audit Division

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RECORDED AT REQUEST OF

Guide Dogs for the Blind Inc

AT *56* MIN. PAST *20* P. M.

AUG 18 1955

Official Records of Marin County, Calif.

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FEE \$ _____ RECORDER

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