

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY

P O BOX 2350
LOS ANGELES, CA 90053-

Date: FEB 26 1992

ST VINCENT DE PAUL SOCIETY
PO BOX 1095
ROHNERT PARK, CA 94927-1095

Employer Identification Number:

94-1433890

Contact Person:

~~ARENDA SWINFORD~~ TERESA SMITH

Contact Telephone Number:

(213) 894-6472

Our Letter Dated:

05-30-91

Advance Ruling Period Ends:

06-30-91

Caveat Applies:

NO

Dear Applicant:

Your exempt status under section 501(c)(3) of the Code is still in effect.

Based on this presumption, you are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, for the current and all subsequent years. The Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. There is a penalty of \$10 a day, up to a maximum of \$5,000, for each return filed late, unless there is reasonable cause for the delay.

Since you are presumed to be a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code, you are required to file a limited Form 990-PF for each year covered by your advance ruling. Complete only the general information at the top of the form, column (B) of Part I, Part II, and Part VII, and pay all taxes due, with interest. If you file within 90 days from the date of this letter, you will not be subject to the penalty provisions of sections 6651 and 6652. Attach a statement to the returns explaining that you have reasonable cause for filing late (your advance ruling) and cite Revenue Procedure 79-8, 1979-1 C.B. 487. The limited Forms 990-PF described in this paragraph should be filed with this office.

Because you are presumed to be a private foundation as of 10-01-91 all parts of the Form 990-PF for CURRENT YEAR should be completed. However, the figures for column (C) of Part I, Part VIII, Part IX, Part X, Part XI, and Part XII (if applicable), and your answers to the questions in Part V should reflect only the period beginning on the above date and ending on the last day of your tax year. Forms 990-PF for subsequent years should be completed and filed according to the instructions for those forms.

Letter 1048(DO/CG)