



State of California  
**Franchise Tax Board**

PO Box 1286  
Rancho Cordova CA 95741-1286

CENTERS FOR SPIRITUAL LIVING WHICH WILL DO BUSINESS IN  
CALIFORNIA AS-  
ATTN: MARK HARVEY  
573 PARK POINT DR  
GOLDEN CO 80401

Date: 01.16.19  
Case: 26560686569976026  
Case Unit: 26560686569976030  
In reply refer to: 760:MJB:F120

Regarding : **Tax-Exempt Status**  
Organization's Name : CENTERS FOR SPIRITUAL LIVING WHICH WILL DO BUSINESS IN CALIFORNIA  
AS- CSL INSURANCE AGENCY  
CCN : 3600925  
Purpose : Church and Religious  
R&TC Section : 23701d  
Form of Organization : Incorporated  
Accounting Period Ending : 12/31  
Tax-Exempt Status Effective : 04/16/1935

### Group Acknowledgement Letter

We acknowledge your subordinates as tax- exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section.

We based our decision on the group exemption letter issued by the Internal Revenue Service that states that both the central organization and all of its subordinates are tax-exempt.

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 to maintain the group tax-exempt status, the organization must submit within 45 calendar days after the end of the accounting period, a list showing all:

- Changes in the purpose, character, or method of operation of subordinates exempt under this group tax-exempt letter.
- Active California subordinates, including their respective identification numbers and mailing addresses.
- Subordinates that have ceased to exist or that have disaffiliated from the organization since last reported to us.

California law requires your subordinates to file each year either the Form 199, *Exempt Organization Annual Information Return* or FTB 199N, *California e-Postcard*. If you prefer, you may file a Form 199 group return for those subordinates that authorize you in writing to include them in that return. You



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO Box 1286  
Rancho Cordova CA 95741-1286

CENTERS FOR SPIRITUAL LIVING WHICH WILL DO BUSINESS IN  
CALIFORNIA AS-  
ATTN: MARK HARVEY  
573 PARK POINT DR  
GOLDEN CO 80401

Date: 01.16.19  
Case: 26560686569976026  
Case Unit: 26560686569976030  
In reply refer to: 760:MJB:F120

|                              |   |
|------------------------------|---|
| Regarding:                   | <b>Tax-Exempt Status</b>  |
| Organization's Name:         | CENTERS FOR SPIRITUAL LIVING WHICH WILL DO BUSINESS IN<br>CALIFORNIA AS- CSL INSURANCE AGENCY |
| CCN:                         | 3600925   |
| Purpose:                     | Church and Religious  |
| R&TC Section:                | 23701d  |
| Form of Organization:        | Incorporated  |
| Accounting Period Ending:    | 12/31   |
| Tax-Exempt Status Effective: | 04/26/2011  |

## Exempt Acknowledgement Letter

We have received your federal determination letter and Form 3500A, *Submission of Exemption Request*, and have approved your request for California Tax-exempt status.

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](http://ftb.ca.gov) and search for **1068**.

All California public benefit corporations must register with the California Attorney General's Office Registry of Charitable Trusts within 30 days of first receiving any assets.

The Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means.

Please refer to [oag.ca.gov/Charities](http://oag.ca.gov/Charities) for further information on registration requirements and contact information. Also see the publication Attorney General's Guide for Charities.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the California Department of Tax and Fee Administration at 800.400.7115 or go to their website at [cdtfa.ca.gov](http://cdtfa.ca.gov).

Melanie J. Bond  
Telephone: 916.845.4171  
Fax: 916.843.1038