

The following is the corrected and added language to include CSLSA's 501(c)(3) number to the existing Policy and Procedure.

Number: IV-A
Adopted: April 13, 2007 **10, 2009**
Authority: Articles of Incorporation and Board Resolution

SUBJECT: TAX EXEMPT STATUS

The California Surf Lifesaving Association was incorporated in the state of California as a non-profit organization under Section 501(c)(3). The organization's status and tax identification number was passed along to the United States Lifesaving Association during reorganization. The California Surf Lifesaving Association has applied for a new non-profit number under Section 501(c)(3). **is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.**

The organization's Employer Identification Number is 33-0511304.

The California Surf Lifesaving Association is exempt from State Franchise Tax or Income Tax under the provisions of Section 23701d of the Revenue and Taxation Code of the State of California.

The organization's Tax Identification Number is 1204390.

