



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :EMM

June 6, 2011

IAN SOMERHALDER FOUNDATION
IAN SOMERHALDER
10990 WILSHIRE BLVD FL 8
LOS ANGELES CA 90024-3918

Purpose : CHARITABLE, EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 3330609

EXEMPT DETERMINATION LETTER

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section.

The tax-exempt status is effective as of 11/15/2010.

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.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any affect on the tax-exempt status, the organization must immediately report to us any change in:

- * Operation
- * Character
- * Purpose
- * Name
- * Address

Our determination may no longer be applicable, if these changes occur:

- * Material facts or circumstances relating to the organization application.
- * Relevant statutory, administrative, or judicial case law.

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* Federal interpretation of federal law in cases where our decision was based on such interpretation.

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of R&TC Section 21012(a)(2).

For filing requirements, get Pub. 1068, Exempt Organizations - Filing Requirements and Filing Fees. Go to ftb.ca.gov and search for 1068.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

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EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE 916.845.4186
FAX NUMBER 916.843.2076

EO :