



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

TOPGUN NAVY FIGHTER WEAPONS SCHOOL ASSOCIATION  
6256 GREENWICH DR., STE 520  
SAN DIEGO CA 92122

Date: 04.03.18  
Case: 31600664102293960  
Case Unit: 31600664102293963  
In reply refer to: 760:RAV:F120

Regarding:	<b>Tax-Exempt Status</b>
Organization's Name:	TOPGUN NAVY FIGHTER WEAPONS SCHOOL ASSOCIATION
CCN:	4012002
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	04/04/2017

## 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**.

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).

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cc: LEO SULLIVAN, ATTORNEY