

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 30 2003

AAUW MARIN SCHOLARSHIP FUND  
533 LAS COLINDAS  
SAN RAFAEL, CA 94903

Employer Identification Number:  
01-0755779  
DLN:  
17053013051013  
Contact Person:  
PATRICE WHANG ID# 95083  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Foundation Status Classification:  
170(b)(1)(A)(vi)  
Advance Ruling Period Begins:  
November 4, 2002  
Advance Ruling Period Ends:  
June 30, 2007  
Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

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a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

Contributions to you are deductible by donors beginning November 4, 2002.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as

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a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In accordance with section 508(a) of the Code, the effective date of this determination letter is November 4, 2002.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the

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recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure(s):  
Addendum  
Form 872-C

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You claimed to be an organization described in section 509(a)(2). The information you submitted, however, indicates that you receive a substantial part of your support in the form of gifts, grants, and contributions from the general public and/or from governmental units. Therefore, we have classified you as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 651  
SACRAMENTO CA 95812-0651  
TELEPHONE (916) 845-4900

**WITHHOLDING TAX AT SOURCE  
REQUIREMENTS  
INDEPENDENT CONTRACTORS**

DATE: 12/11/02

NOTICE NUMBER: 8416024021206 1  
AAUW MARIN SCHOLARSHIP FUND  
MARY ADAMS  
533 LAS COLINDAS RD  
SAN RAFAEL CA 94903-2410

ENTITY ID: CORP 2474364  
IN REPLY, REFER TO:  
767:HW: :ICLTR

**Why did you receive this letter?** Does your company make payments to nonresidents of California? If so, California law (Revenue and Taxation Code section 18662) requires you to withhold and remit income tax payments in certain instances. If you don't withhold and remit, you may have to pay the withholding plus penalties. We are sending this letter to explain the withholding requirements, and to give you the information you need to explain these requirements to nonresident payees.

**What types of income are subject to withholding?** Withholding is generally required on payments made to people who don't reside in California but are paid:

- For services performed as an independent contractor in California,
- Rents or royalties on assets such as commercial real estate, wells, mines and equipment located in California, and
- Distributions from California estates and trusts.

**What is the withholding rate?** The rate is seven percent of the gross amount of the payment of California source income.

**What are the exceptions?** No withholding for income or franchise tax purposes is required if any one of the following applies:

1. The payment is for goods.
2. The payment is made to a resident of California, to a corporation that has a permanent place of business or is qualified to do business in California, or to a partnership that has a permanent place of business in California. **IMPORTANT NOTE: If the California resident, qualified corporation or partnership is acting as an agent for the nonresident payee, this exception does not apply.**
3. The total payments of California source income to the independent contractor are less than \$1501 for the calendar year.
4. The payment is to an organization that is exempt from tax under California or federal law.
5. The payments are compensation from a motor carrier providing transportation in two or more states, subject to Section 11504(b) of the United States Code.
6. The payments are wages paid to employees (wage withholding is administered by the California Employment Development Department).
7. The payment is to a bank or banking association.
8. The payment is to a nonresident corporate director for director services, including attendance at board of directors' meetings.
9. The payee or payer has a written authorization from us (the California Franchise Tax Board) waiving withholding.

**MORE INFORMATION:** FTB Publication 1023, Nonresident Withholding - Independent Contractor, Rent & Royalty Guidelines, answers many common questions about withholding requirements, forms, waivers, reporting, and making payments. To obtain a copy, call (916) 845-4900 or write to Nonresident Withholding Section, PO Box 651, Sacramento CA 95812-0651. You can also find forms, publications and other information at the FTB home page on the Internet at <http://www.ftb.ca.gov>.

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
HOLTSVILLE NY 00501

DATE OF THIS NOTICE: 12-06-2002  
NUMBER OF THIS NOTICE: CP 575 E  
EMPLOYER IDENTIFICATION NUMBER: 01-0755779  
FORM: SS-4  
0132649637 0

FOR ASSISTANCE CALL US AT:  
1-800-829-1040

AAUW MARIN SCHOLARSHIP FUND  
533 LAS COLINDAS  
SAN RAFAEL CA 94903

OR WRITE TO THE ADDRESS  
SHOWN AT THE TOP LEFT.

IF YOU WRITE, ATTACH THE  
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER (EIN)

Thank you for your Form SS-4, Application for Employer Identification Number (EIN). We assigned you EIN 01-0755779. This EIN will identify your business account, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Use your complete name and EIN shown above on all federal tax forms, payments and related correspondence. If you use any variation in your name or EIN, it may cause a delay in processing and incorrect information in your account. It also could cause you to be assigned more than one EIN.

If you want to apply to receive a ruling or a determination letter recognizing your organization as tax exempt, and have not already done so, you should file Form 1023/1024, Application for Recognition of Exemption, with the IRS Ohio Key District Office. Publication 557, Tax Exempt Status for Your Organization, is available at most IRS offices and has details on how you can apply.

Keep this part for your records.

CP 575 E (Rev. 1-20

Return this part with any correspondence  
so we may identify your account. Please  
correct any errors in your name or address.

CP 575 E

0132649637

Your Telephone Number Best Time to Call  
( ) -

DATE OF THIS NOTICE: 12-06-2002  
EMPLOYER IDENTIFICATION NUMBER: 01-0755779  
FORM: SS-4

INTERNAL REVENUE SERVICE  
HOLTSVILLE NY 00501

AAUW MARIN SCHOLARSHIP FUND  
533 LAS COLINDAS  
SAN RAFAEL CA 94903

Form **872-C**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

### Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

AAUW Marin Scholarship Fund

*(Exact legal name of organization as shown in organizing document)*

533 Las Colindas, San Rafael, CA 94903

*(Number, street, city or town, state, and ZIP code)*

} and the  
District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year June 30, 2003  
*(Month, day, and year)*

Name of organization (as shown in organizing document) \_\_\_\_\_ Date \_\_\_\_\_

AAUW MARIN SCHOLARSHIP FUND

1/6/03

Officer or trustee having authority to sign \_\_\_\_\_

Signature ▶ *Mary P. Adams*

Type or print name and title  
*Mary P. Adams  
Treasurer*

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) \_\_\_\_\_

Date  
MAY 30 2003

*Donna [Signature]*



**SECRETARY OF STATE**

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the attached transcript of 2 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.

*IN WITNESS WHEREOF*, I execute this certificate and affix the Great Seal of the State of California this day of

NOV 14 2002



*Bill Jones*

Secretary of State

**ENDORSED - FILED**  
in the office of the Secretary of State  
of the State of California

NOV - 4 2002

BILL JONES, Secretary of State

**ARTICLES OF INCORPORATION  
OF  
AAUW Marin Scholarship Fund  
A CALIFORNIA PUBLIC BENEFIT CORPORATION**

**ONE:** The name of this corporation is AAUW Marin Scholarship Fund.

**TWO:** This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes. The specific purpose for which this corporation is organized is to promote the educational advancement of women and girls.

**THREE:** The name and address in the State of California of this corporation's initial agent for service of process is Mary Adams, 533 Las Colindas, San Rafael, CA 94903.

**FOUR** (a) This corporation is organized and operated exclusively for educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

(b) Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (2) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

(c) No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

(d) The corporation elects to be governed by all of the provisions of the Nonprofit Corporation Law of 1980 not otherwise applicable to it under Part V.

**FIVE:** The names and addresses of the persons appointed to act as the initial Directors of this corporation are:

Name	Address
Margaret Wallace	1219 Grand Avenue, #6, San Rafael, CA 94901
Christine O'Neill	186 Riviera Drive, San Rafael, CA 94901
Mary Mossteller	130 Acacia Ave., Larkspur, CA 94939
Nancy Lubamersky	11 Upper Ardmore Rd., Larkspur, CA 94939
Mary Adams	533 Las Colindas, San Rafael, CA 94903

SIX: The property of this corporation is irrevocably dedicated to educational charitable purposes and no part of the net income or assets of the organization shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.

On the dissolution or winding up of the corporation, its assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation, shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for education promotion and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

Date: 10/31/02

Margaret Walker  
Margaret Walker Director  
Christine C. Wall  
Christine C. Wall Director  
Mary Mossteller  
Mary Mossteller Director  
Nancy Lubomirsky  
Nancy Lubomirsky Director  
Mary P. Adams  
Mary P. Adams Director

We, the above-mentioned initial directors of this corporation, hereby declare that we are the persons who executed the foregoing Articles of Incorporation, which execution is our act and deed.

Margaret Walker  
Margaret Walker Director  
Christine C. Wall  
Christine C. Wall Director  
Mary Mossteller  
Mary Mossteller Director  
Nancy Lubomirsky  
Nancy Lubomirsky Director  
Mary P. Adams  
Mary P. Adams Director

