

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: June 8, 2001

The Prentice School
18341 Lassen
Santa Ana, CA 92705-2012

Person to Contact:
Brenda Fox 31-07209
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
33-0120257

Dear Sir or Madam:

This is in response to your organization's Amended Articles of Incorporation filed with the state on October 20, 1997. We have updated our records to reflect the name change as indicated above.

In January 1986, we issued a letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information submitted with the application, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii). That classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other federal excise taxes.

Internal Revenue Service

Director
Deputy Director

Department of the Treasury

EP/EO Disclosure Desk

PO Box 2350 Los Angeles, Calif. 90053

Prentice Day School
320 E. 18th St.
Costa Mesa, CA 92627

Person to Contact: *Felicia C. Mirafior*

Telephone Number: 213-894-4292

Refer Reply to: *EO- 210-82*

Date: *FEB 17 1988*

RE: *Prentice Day School*
33-0120257

Dear Applicant:

This is in response to your request for a determination letter of the above organization.

A review of our records indicate that *Prentice Day School* was recognized to be exempt from Federal income tax in *January 1986* as an organization described in Section 501(C)(3) of the Internal Revenue Code. It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because, it is an organization described in Section *170(b)(1)(A)(ii)*.

There is no change in status of this organization as of this date.

Sincerely,

Felicia C. Mirafior
Felicia C. Mirafior
Disclosure Assistant