

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

DEPARTMENT OF THE TREASURY

Date: JUN 11 2002

THE HEART FUND
C/O SHUMAKER STECKBAUER WEINHART &
300 S GRAND AVE STE 1400
LOS ANGELES, CA 90071

Employer Identification Number:
45-0471117
DLN:
17053130029012
Contact Person: ZENIA LUK ID# 31522
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Addendum Applies:
No

Dear Applicant:

Based on information 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).

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

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

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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). However, since you are a private foundation, you are subject to excise taxes under chapter 42 of the Code. You also may be subject to 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 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.

Contribution deductions are allowable to donors 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 circum-

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stances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF 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 certain returns available for public inspection for three years after the later of the due date of the return or the date the return is filed. The returns required to be made available for public inspection are Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, and Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents must 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, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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 maintain records to show that funds are expended only for those purposes. If you distribute funds to other

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organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If we have indicated 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 resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

Sincerely yours,



Steven T. Miller
Director, Exempt Organizations



SHUMAKER
STECKBAUER
WEINHART, LLP

333 South Hope Street
36th Floor
Los Angeles, CA 90071

Los Angeles
Telephone (213) 229-2868
Facsimile (213) 229-2870

From:
Clarice F. Silva
Los Angeles Office

E-mail to:
csilva@sswesq.com

888 Seventh Avenue
45th Floor
New York, NY 10019

New York
Telephone (212) 757-1118
Facsimile (212) 757-0469

November 20, 2004

Catherine Erlinger
Administrator
The Heart Fund
32107 Lindero Canyon Rd, Suite 235
Westlake Village, CA 91361

Re: The Heart Foundation

Dear Catherine:

Enclosed please find a copy of our correspondence to you of November 2, 2004, enclosed a certified copy of the Certificate of Amendment to the Articles of Organization for The Heart Fund, amending its name to "The Heart Foundation", as of September 21, 2004.

I have enclosed our duplicate certified copy for your files.

Very truly yours,

Clarice Silva
SHUMAKER STECKBAUER
WEINHART, LLP

Encls.

cc: Brian S. Weinhart



SECRETARY OF STATE

I, *Kevin Shelley*, Secretary of State of the State of California, hereby certify:

That the attached transcript of 1 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

OCT - 6 2004



Kevin Shelley
Secretary of State

NOTE

A0618218

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

CERTIFICATE OF AMENDMENT
ARTICLES OF INCORPORATION

SEP 21 2004

KEVIN SHELLEY
Secretary of State

The undersigned certify that:

1. They are the president and the secretary, respectively, of The Heart Fund, a California corporation.
2. Article 1 of the Articles of Incorporation is hereby amended to read as follows:

ARTICLE 1

The name of this corporation is **THE HEART FOUNDATION.**

3. The foregoing amendment of the Articles of Incorporation has been duly approved by the board of directors.
4. The amendment has been approved by the required vote of the members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Dated: 8/12, 2004

Mark Litman
Name: Mark Litman
Its President

Dated: 8.10., 2004

Dana Kates
Name: Dana Kates
Its Secretary





Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

THE HEART FOUNDATION
31822 VILLAGE CENTER RD STE 208
WESTLAKE VILLAGE, CA 91361

Date:
09/25/2020
Employer ID number:
45-0471117
Document locator number (DLN):
29053184327040
60-month period begins:
July 1, 2020
60-month period ends:
June 30, 2025
Addendum applies:
No
Person to contact:
Name: Renee Railey Norton
ID number: 31172
Telephone: 877-829-5500

Dear Applicant:

We received your notification of intent to terminate your private foundation status under Internal Revenue Code (IRC) Section 507(b)(1)(B) during the 60-month period listed at the top of this letter. This letter could help resolve questions on your foundation status. Please keep it for your records.

You intend to operate as a public charity described in IRC Section(s) 170(b)(1)(A)(vi) during the 60-month period. Based on your proposed activities and support, we agree you can terminate your private foundation status, and we'll treat you as a public charity as described in that Section for the 60-month advance ruling period.

Within 90 days after the end of your 60-month period, you must show you've met the requirements as a public charity described in IRC Section 509(a)(1), (2), or (3) for the 60-month period. If you show this, you'll be classified under that Section for all purposes from the beginning of the 60-month period and thereafter, as long as you continue to meet those requirements. Also, if you satisfy the requirements of IRC Section 507(b)(1)(B) at the end of your 60-month period, you won't be subject to the provisions of IRC Section 507(a), (c), or (g). However, if you don't meet these requirements for the 60-month period, you'll be classified as a private foundation for the entire period.

You'll be liable for interest under IRC Section 6601 if you don't pay the tax imposed by Section 4940 for any taxable years during the 60-month period and we subsequently determine you owe the tax for such years. However, we won't charge the penalty under Section 6651, with respect to the tax imposed by Section 4940, because failure to pay such taxes during the 60-month period is due to reasonable cause.

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, until you complete your 60-month termination and are classified as a public charity.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Grantors and contributors can rely on this determination that you're not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, they can continue to rely on this letter until we make a final determination of your foundation status.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:

Form 872-B, Consent to Extend Time to Assess Miscellaneous Excise Taxes