

Department of the Treasury  
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0437907700  
May 08, 2019 LTR 4170C 0  
95-2566791 000000 00  
Input Op: 0437907700 00031043  
BODC: TE

I LOVE A CLEAN SAN DIEGO COUNTY INC  
2508 HISTORIC DECATUR RD STE 150  
SAN DIEGO CA 92106-6175

060234

Person to contact: Susie Lewis

Dear Taxpayer:

We're responding to your request of Apr. 29, 2019, about the tax-exempt status of I Love a Clean San Diego

We issued a determination letter in November 1974, granting this organization exemption from federal income tax under Internal Revenue Code Section 501(c)(3).

Our records show this organization is not a private foundation within the meaning of Internal Revenue Code (IRC) Section 509(a) because it's described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions to this organization as provided in Internal Revenue Code (IRC) Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file a required annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at [www.irs.gov/eo](http://www.irs.gov/eo).

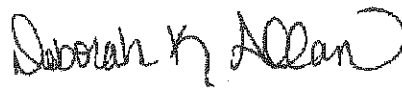
If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

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Sincerely yours,



Deborah K Allan  
Program Manager, AM OPS 1