

Internal Revenue Service
District Director

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Department of the Treasury

JUL 30 1987

SFBNWRC

P O BOX 36001 STOP SF-4-4-46
SAN FRANCISCO, CA 94102

Employer Identification Number:
94-3039253

Date: JUL. 30, 1987

Case Number:
957139025

SAN FRANCISCO BAY WILDLIFE SOCIETY
P O BOX 524
NEWARK, CA 94560

Contact Person:
DANIEL STEVENS
Contact Telephone Number:
(415) 556-0319

Accounting Period Ending:

September 30

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

Sept. 30, 1991

Caveat 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(c)(3) of the Internal Revenue Code.

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 be expected to be a publicly supported organization described in section 509(a)(2).

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

Within 90 days after the end of your advance ruling period, you must submit to us 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, you will be classified 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, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are 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, grantors and donors may continue to rely on the advance determination until the Service makes a

Letter 1045(CG)