

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
2 CUPANIA CIRCLE  
MONTEREY PARK, CA 91754

DEPARTMENT OF THE TREASURY

Date: DEC. 6, 1991

BERNAL HEIGHTS HOUSING CORPORATION  
515 CORTLAND AVENUE  
SAN FRANCISCO, CA 94110

Employer Identification Number:  
94-3142001  
Case Number:  
951260030  
Contact Person:  
KNIGHT, EARL  
Contact Telephone Number:  
(213) 725-6619

Accounting Period Ending:  
December 31  
Foundation Status Classification:  
See Attached  
Advance Ruling Period Begins:  
May 28, 1991  
Advance Ruling Period Ends:  
Dec. 31, 1995  
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).

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 sections 509(a)(1) and 170(b)(1)(A)(vi).

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 and ends on the dates 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 contributors 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 contributors may continue to rely on the advance determination until the Service

BERNAL HEIGHTS HOUSING CORPORATION

makes a final determination of your foundation status.

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. 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 the Service 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 such knowledge was acquired.

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).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the 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 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 circumstances. 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, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not

BERNAL HEIGHTS HOUSING CORPORATION

required to file, 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.

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 \$10 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 \$5,000 or 5 percent of your gross receipts for the year, whichever is less. 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.

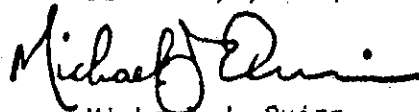
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal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

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,



Michael J. Quinn  
District Director

BERNAL HEIGHTS HOUSING CORPORATION

FOUNDATION STATUS:

170(b)(1)(A)(vi) and 509(a)(1)

HOUSING SERVICES AFFILIATE

OF THE BERNAL HEIGHTS NEIGHBORHOOD CENTER

515 CORTLAND AVENUE, SAN FRANCISCO, CA 94110 phone (415) 206-2140 fax (415) 648-0793

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December 13, 1999

Internal Revenue Service  
Attn: Entity Controller  
Fresno CA 93888

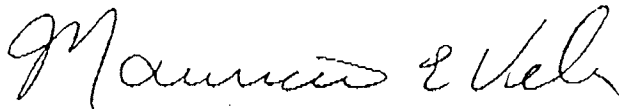
RE: TIN # 94-3142001

Dear Sir/Madam,

On May 12, 1997, the Board of Directors of the **Bernal Heights Housing Corporation**, TIN# 94-3142001, amended the original corporate bylaws. This first corporate bylaw amendment changed the name of the corporation from the Bernal Heights Housing Corporation to the **Housing Services Affiliate of the Bernal Heights Neighborhood Center**.

We are requesting that you change the name of TIN# 94-3142001 to the Housing Services Affiliate of the Bernal Heights Neighborhood Center and issue a letter acknowledging such a change. If you have any questions please do not hesitate to contact Viola Morris, Finance Director, at (415) 206-2140 ext. 149.

Sincerely,



Mauricio Vela  
Executive Director

Cc: Viola Morris: Finance Director  
Joseph Smooke: Housing Director



Department of the Treasury  
Internal Revenue Service

FRESNO, CA 93888

In reply refer to: 8916722040  
Jan. 10, 2000 LTR 147C N  
94-3142001 000000 00 000  
00046

HOUSING SERVICES AFFILIATE OF THE  
BERNAL HTS NEIGHBORHOOD CENTER  
515 CORTLAND AVE  
SAN FRANCISCO CA 94110-5611156

Employer Identification Number: 94-3142001  
IRS Control Number:

Dear Taxpayer:

Your employer identification number (EIN) is 94-3142001. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence or documents.

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

EMMA L. SMITH  
CHIEF, RESEARCH & PERFECTION BRANCH

Enclosure(s):  
Copy of this letter

OGDEN UT 84201-0046

In reply refer to: 0423275033  
Sep. 30, 2011 LTR 252C 0  
94-3142001 000000 00  
00006112  
BODC: TE

BERNAL HEIGHTS HOUSING CORPORATION  
% HELEN HELFER  
515 CORTLAND AVE  
SAN FRANCISCO CA 94110-5611



009004

Taxpayer Identification Number: 94-3142001

Dear Taxpayer:

Thank you for the inquiry dated Aug. 23, 2011.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at [www.irs.gov](http://www.irs.gov) or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,



Sheila Bronson  
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):  
Copy of this letter