

Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248562349  
Aug. 05, 2008 LTR 4168C E0  
94-2222989 000000 00 000  
00019289  
BODC: TE

ADDISON PENZAK JEWISH COMMUNITY  
CENTER OF SILICON VALLEY  
14855 OKA ROAD  
LOS GATOS CA 95032-1957991

24838

Employer Identification Number: 94-2222989  
Person to Contact: Mr. Crouch  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 25, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in May 1974, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

Address any reply to: P.O. Box 36040, San Francisco, Calif 94102

**Department of the Treasury**

~~Internal Revenue Service~~

**Internal Revenue Service**

Date **26 JUL 1985** In reply refer to  
EP/EO:EO-1 STOP 4446

Jewish Community Center of San Jose  
2300 Canoas Garden Rd.  
San Jose, Ca. 95125

Form Number: 990T  
Periods Ended: June 30, 1983

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

*Michael Sami*

District Director





Address any reply to:

# Department of the Treasury

## EXEMPT ORGANIZATIONS

44 MONTGOMERY ST., SUITE 2375  
SAN FRANCISCO, CALIFORNIA 94104

District Director

## Internal Revenue Service

Date:

In reply refer to:  
L-391, Code 428

May 17, 1974

A:FA1439

SF:EO:74-845

Jewish Community Center of San Jose  
3002 Leigh Avenue  
San Jose, California 95124

Accounting Period Ending: December 31

Form 990 Required: ☒ Yes ☐ No

Advance Ruling Period Ends: December 31, 1975

Based on the 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 of the type described in section 170(b)(1)(A)(vi) and 509(a)(1).

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 so long as you continue to meet the requirements of the applicable support test. If, however, 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, in the event 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. In addition, 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 final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, 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 \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

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. 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.

Sincerely yours,

*Elmer Kleitke*

District Director (Acting)

Please see attached sheet.

Form L-391 (4-73)

Jewish Community Center of San Jose

This determination extends to your prior, unincorporated entity,  
Jewish Community Center of San Jose.





FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95857

September 20, 1973

In reply refer to  
EO:JCS:gp

Jewish Community Center of San Jose  
3002 Leigh Avenue  
San Jose, Ca. 95124

Purpose: Social Welfare  
Code Section: 23701f  
Form of Organization: Corporation  
Accounting Period Ending: December 31  
Organization Number: \_\_\_\_\_

Gentlemen:

Based on your stated purposes and the understanding that your present operations will continue or will be as proposed in your application, you are exempt from state franchise or income tax under the provisions of the Revenue and Taxation Code section indicated above. Any changes in operation, character or purposes must be reported to this office immediately for consideration of their effect upon your exempt status. You also must report any change in name or address.

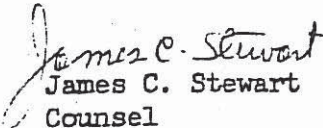
You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4-1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 3rd month (2-1/2 months) after the close of your annual accounting period.

If the organization is incorporating or is a foreign corporation qualifying to do business in California, this approval will expire unless incorporation or qualification is completed within 30 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

Very truly yours,

  
James C. Stewart  
Counsel

☒ cc: Secretary of State (Corp)      cc: Richard N. Salle

☐ cc: Registrar of Charitable Trusts