

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Westside Community Mental  
Health Center  
1153 Oak Street  
San Francisco, CA 94117-2216

Person to Contact:  
Gilda Lewis  
Telephone Number:  
(213) 894-2336

Refer Reply to:  
EO061395

Date:  
June 14, 1995

EIN: 94-1164909

Dear Taxpayer:

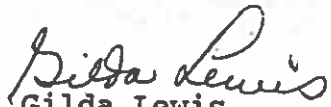
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal income tax in September 1967 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in September 1967 continues to be effect.

If you need further assistance, please contact our office at the above address or telephone number.

Signed,

  
Gilda Lewis  
Disclosure Assistant

Address any reply to:

P.O. Box 36040, San Francisco, Calif. 94102

**US Treasury Department**

**District Director**

**Internal Revenue Service**

Date:

In reply refer to:

May 16, 1968

1-179, Code 414:STW:5102



POST RECEIVED - T:MS:DO:R

Approved ☒ Disapproved ☐

Approved with advisory ☐

New 4/15/68 9/16/68  
Date Reviser Date

Purpose:

Address Inquiries and File Returns with District  
Director of Internal Revenue

**Charitable**

**San Francisco**

Form 990-A Required:

☒ Yes ☐ No

Accounting Period Ending:

**September 30**

**SF-68-112**

**Gentlemen:**

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-B. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, inheritances, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver or exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver or exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

cc: National Office  
Public Information File