



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508

Cincinnati OH 45201

In reply refer to: 0752856967

Aug. 09, 2017 LTR 4168C 0

94-2197071 000000 00

Input Op: 0752856967 00028481

BODC: TE

SEA RANCH VOLUNTEER FIRE DEPARTMENT  
INC  
PO BOX 65  
THE SEA RANCH CA 95497-0065



032192

Employer ID Number: 94-2197071  
Form 990 required: Y

Dear SEA RANCH VOLUNTEER FIRE DEPAR:

This is in response to your request dated July 31, 2017, regarding your tax-exempt status.

We issued you a determination letter in MARCH 1973, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (03).

Our records also indicate you're a private non-operating foundation as defined under IRC 509(a).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

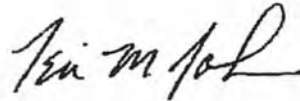
For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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SEA RANCH VOLUNTEER FIRE DEPARTMENT  
INC  
PO BOX 65  
THE SEA RANCH CA 95497-0065

Sincerely yours,



Teri M. Johnson  
Operations Manager, AM Ops. 3

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 07 2017**

THE SEA RANCH VOLUNTEER FIRE  
DEPARTMENT INC  
PO BOX 65  
THE SEA RANCH, CA 95497-0065

Employer Identification Number:  
94-2197071  
DLN:  
17053083332007  
Contact Person:  
GINGER L JONES ID# 31646  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(2)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
December 19, 2016  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Your exemption under IRC Section 501(c)(3) is effective as of the date listed at the top of this letter. You were exempt under Section 501(c)(4) prior to this date.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities,

THE SEA RANCH VOLUNTEER FIRE

which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

*Stephen a. martin*

Director, Exempt Organizations  
Rulings and Agreements