P.O. Box 231, Los Angeles, Calif. 90053 Department of the Treasury

District Director

Internal Revenue Service

in raply refer to: LA-EO-72-1076 JUL 3 1972 Code 421:1402:BB

Tel. (213) 688-4763

Allan Hancock College 800 South College Drive Santa Maria, California 93454

Purpose: Educational

File Returns with Internal Revenue Service Center: Philadelphia, Pa.

Accounting Period Ending: June 30

Address Inquiries to District Director of Internal Revenue: Los Angeles, Calif.

Gentlemen:

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.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section _509(a)(3)

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Incurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chaper 62 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Denors 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 doductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Ocde.

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

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, 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 a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrainted 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.

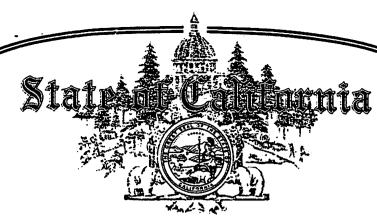
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal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

Please keep this determination letter in your permanent records.

Sincerely yours,

District Director

F.S. Schmich



A474404

SECRETARY OF STATE

CORPORATION DIVISION

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the corporate record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this

APR - 9 19961



Bill Ins

Secretary of State

Internal Revenue Service P.O. Box 2508 Cincinnati, OH 45201 **Department of the Treasury**

Date: June 14, 2017

ALLAN HANCOCK COLLEGE AUXILIARY PROGRAMS CORPORATION 800 S COLLEGE DR SANTA MARIA CA 93454 Person to Contact:

Ms. Herald ID #02-03115

Toll-Free Telephone Number:

877-829-5500

Employer Identification Number:

95-1803920

Form 990 Required:

Yes

Dear Sir or Madam:

This is in response to your request dated May 19, 2017, regarding your tax-exempt status.

We issued you a determination letter in July 1972, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(3).

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 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).

Sincerely yours,

Stephen A. Martin

Director, Exempt Organizations

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Rulings and Agreements