



State of California
Franchise Tax Board

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AMATEUR RADIO DIGITAL COMMUNICATIONS
ATTN: BRIAN KANTOR
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Date: 04.11.13
Case: 26620491321506086
Case Unit: 26620491321506090
In reply refer to: 760:TLS:F120

Regarding : **Tax-Exempt Status**
Organization's Name : Amateur Radio Digital Communications
CCN : 3421515
Purpose : Educational
R&TC § : 23701d
Form of Organization : Incorporated
Accounting Period Ending : 12/31
Tax-Exempt Status Effective : 10/11/2011

Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section (§).

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any affect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.
- Federal interpretation of federal law in cases where our decision was based on such interpretation.