



State of California

**Franchise Tax Board**

PO Box 1286

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PERSIAN AMERICAN NETWORKING DEVELOPMENT  
ATTN: G.H. FARZAD, CPA  
17530 VENTURA BL STE 207  
ENCINO CA 91316

Date: 02.20.16  
Case: 26600601715273170  
Case Unit: 26600601715273173  
In reply refer to: 760:VMD:F120

Regarding:	<b>Tax-Exempt Status</b>
Organization's Name:	PERSIAN AMERICAN NETWORKING DEVELOPMENT
CCN:	3315741
Purpose:	Professional association or society
R&TC Section:	23701e
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	06/21/2010

## Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section 501(c)(6).

Under California law, Revenue and Taxation Code (R&TC) Section 23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status.

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.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

For filing requirements, refer to FTB Pub.1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **1068**.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115 or go to their website at [boe.ca.gov](http://boe.ca.gov).

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