

Address any reply to: P.O. Box 2151, Los Angeles, Calif. 90053

Department of the Treasury

District Director

Internal Revenue Service

Date: SEP 24 1973 In reply refer to: LA:EO:73:1312

Code 421:209:RM

Tel. (213) 688-4762

▷ Institute for Burn Medicine
3420 4th Avenue
San Diego, California 92103



23-7260718

Purpose: Charitable
File Returns with Internal Revenue Service Center: Philadelphia, Pa.
Accounting Period Ending: November 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 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance 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 Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors 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 deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

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 exempt status. Also you must inform us of all changes in your name or address.

cbb

(over)

L-178(8-72)

Internal Revenue Service
EP/EC Disclosure Desk
P O. Box 2350 Los Angeles, CA 90053

Person to Contact:
L. Barragan (A to K)
F. Mirafior (L to Z)
Telephone Number:
(213)894-2336
Refer Reply to:
91-1059
Date:
Jul 11, 1991

BURN INSTITUTE

3703 RUFFIN RD STE 101
SAN DIEGO, CA 92123

RE: 23-7260718
BURN INSTITUTE

Gentlemen:

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

A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in SEPTEMBER, 1973, as an organization 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).

This letter is to verify your exempt status and the fact that the determination letter issued in SEPTEMBER, 1973 continues to be in effect.

If you are in need of further assistance, please feel free to contact me at the above address.

We appreciate your cooperation in this regard.

Sincerely,

Lucille Barragan

Disclosure Assistant