



Officers:
Alex Garay • President
Victoria Miller • Vice-President
Glenn Bailey • Secretary
Pat Bates • Treasurer
Henry Eshelman • Sergeant-at-Arms

4924 Paso Robles Avenue • Encino • CA • 91316 (747) 284-0450 www.encinonc.org

**NOTICE AND AGENDA-
REVISED
ENCINO NEIGHBORHOOD COUNCIL
GENERAL BOARD MEETING
Wednesday, April 26, 2023 @ 7 pm
Meet and Greet @ 6:30pm
Encino Community Center
4935 Balboa Blvd.
Encino, CA 91316**

Public Comment: Public Comments on Non-Agenda Items is limited to TWO MINUTES (2) per speaker. Time may be adjusted at the Chair's discretion. Public wishing to speak on non-agenda items will fill out a speaker card and turn it in to the Secretary.

The amount of time for public comment on each agenda item is to be determined by the Chair at each meeting. Speakers shall limit their comments to matters relevant to the item on the agenda. The Chair may rule that the speaker is out of order if the comments are not germane to the item under consideration. If multiple requests for public comment are submitted on one agenda item, preference will be granted to members of the public who have not spoken previously during the meeting, either during general public comment or on another agenda item.

A member of the public wishing to speak on more than one agenda item at a single meeting shall limit his or her remarks to a total of one minute per item and five (5) minutes per meeting. Members of the public who want to speak on multiple agenda items for up to five (5) minutes at one time can choose to speak during the Multiple Agenda Items Comment period. When turning in the speaker card, indicate which items you wish to speak on. Otherwise comments from the public on agenda items will be heard only when the respective item is being considered. Members of the public who choose to speak during the Multiple Agenda Items period will be given the opportunity to also speak during General Public Comment. Please be aware that time accumulates for any agenda items commented on.

Comments from the public on matters not appearing on the agenda that are within the Board's jurisdiction will be heard during the General Public Comment period. No individual speaker will be allowed more than two (2) minutes during General Public Comment, unless the presiding officer of the Board decides differently.

Encino Neighborhood Council Board Members

Lee Blumenfeld Area 1 Rep	Vacant Area 2 Rep	Alex Ventura Area 3 Rep	Jess Whitehill Area 4 Rep	Michael Silva Area 5 Rep
Laurie Kelson Area 6 Rep	Jim Esterle Area 7 Rep	Heather Michaels At-Large Rep	Henry Eshelman At-Large Rep	Alex Garay Apt/Condo Rep
Victoria Miller Business Rep	Andrew Zucker Business Rep	Jennifer Goldstein Education Rep	Vacant Encino Chamber Rep	Daniel Freedman EPOA Rep
Eliot Cohen HOME Rep	Glenn Bailey Park/Advocate Environment Rep	Darin Spillman PLU Rep	Samuel Apikyan Public Safety Rep	Anni Keusseyan Religious Rep
Patricia Bates Volunteer Rep	Brooke Resnik Youth Rep			

Encino Neighborhood Council Alternates

Dana Frances Caruso Area 1 Alt	Vacant Area 2 Alt	Vacant Area 3 Alt	Robert Wenger Area 4 Alt	Jonathan Gabriel Area 5 Alt
Vacant Area 6 Alt	Lenny Beckerman Area 7 Alt	Lissa Morrow Christian At-Large Alt 1	Daniel Glaser At-Large Alt2	Vacant Apt/Condo Alt
Vacant Business Alt 1	Vacant Business Alt 2	Vacant Education Alt	Vacant Encino Chamber Alt	Vacant EPOA Alt
Daniel Kashani HOME Alt	Maury Geller Park/Advocate Environment Alt	Vacant PLU Alt	Vacant Public Safety Alt	Vacant Religious Alt
Vacant Volunteer Alt				

1. Call to Order. Start recording. Roll call. determination of quorum.

Reports from Public Officials/Departments/Community Agencies, not limited to:

2. **LAPD, Senior Lead Officer Walia, 34024@lapd.online (818) 374-7634**
Councilmember Nithya Raman: Itzel Sanchez-Morales, itzel.sanchez@lacity.org
Mayor Bass: Erin Seinfeld: erin.seinfeld@lacity.org
Assemblymember Jesse Gabriel: (818) 346-4521: TBD
LA County Supervisor Horvath:TBD
West Valley Neighborhood Prosecutor: Michael Liu, Michael.liu@lacity.org
Department of Neighborhood Empowerment: Dina Andrews Dina.Andrews@lacity.org
Budget Advocates: Glenn Bailey

3. **Multiple Agenda Items Comment.** Comments by members of the public who wish to speak on multiple agenda items shall be allowed to speak for up to one minute per item up to a total of five (5) minutes per meeting. Members of the public who choose to speak during the Multiple Agenda Items period will be given the opportunity to also speak during General Public Comments. This comment period includes comment on all numbered agenda items including public officials' reports.

4. **General Public Comment on Non-Agenda Items** – Public comments on non-agenda items within the ENC's subject matter jurisdiction is limited to TWO MINUTES (2) per speaker. Time may be adjusted at the Chair's discretion. Public calling in, please press *9 on your phone to raise your hand to speak. For those who are using the Zoom application, please use the Raise Hand feature to speak.

5. **Seating of Alternates:** The chair will appoint eligible Alternates with affirmation of the board. Discussion and Possible Action. Per the ENC Bylaws (Article V, Section 1D.1): “If at any Board meeting, a Representative who is absent either (a) has no designated Alternate or (b) has an Alternate who is also absent, then the president or presiding officer may, with the approval of a majority of the members entitled to vote at the meeting, designate an existing Alternate for any other Representative to serve and vote during the meeting in place of the absent Representative. In such an instance, the seat of any absent Representative temporarily becomes an At-Large Seat. **The appointed Alternate must be in good standing with all required training to be eligible.**”

6. **Officer's Reports:**
 - A. President’s Report
 - B. Vice-President's Report
 - C. Treasurer's Report
 1. Motion to approve the [March 2023 Monthly Expense Report](#)
 - D. Secretary’s Report:
 - E. Sergeant-at-Arms Report

7. Presentation – Composting CD4

8. **NEW BUSINESS - FUNDING:**
 - A. NPG – AES – The ENC has received A [Neighborhood Purposes Grant](#) request from the Academy of Enriched Sciences PTA in the amount of \$4,000 to fund acquisition of 200 chairs and a storage/moving dolly . Discussion and possible action
 - B. Budget Revision – A request to revise the budget from the Treasurer has been received. Discussion and possible action

9. **NEW BUSINESS CONSENT ITEMS:** *In transition to in person meetings, no ENC committees met, no consent items*

10. **New Business:**
 - A. **SB411** – Senator Portantino introduced legislation to amend the Brown Act. It passed committee and is moving to the Judiciary Committee. In addition to NC members supporting the bill, members from DONE supported the bill. It may have more merit if our Councilmember supported the bill by calling in. **MOTION: The ENC recommends that Councilmember Raman support SB 411, an amendment to the Brown Act to include virtual/hybrid meetings and further requests that the CM call in at the hearing in support of the bill. An informational letter will be sent to the Judiciary Committee with our request.**
 - B. **Creation of Ad-Hoc Committees** – Several projects have surfaced that seem to be far along in the planning phases, however there has been little to no public input. Should the ENC create Ad-Hoc Committees for, but not limited to; The Sepulveda Basin Off-Leash Dog Park and the Sepulveda Basin Vision Plan. **Discussion and possible action**

11. Board Member comment on non-agenda items.

12. Adjournment

Next meeting: Wednesday, May 24, 2023, 7pm, Encino Community Center

Announcements: Please see the Encino NC [website](#) for announcements of other events and to join our mailing list.

- **ENC Election Day will be June 18th. Meet the candidates at our May meeting**

The Encino Neighborhood Council (ENC), is a Certified Neighborhood Council of the City of Los Angeles which ADVISES City, other Governmental Officials' and the Community on issues or concerns that are affecting the community of ENCINO. The ENC is made up of volunteers who are ELECTED by the community who live, work or otherwise are involved in the community of ENCINO. The ENC also makes appropriations of City Funds for Community Projects and needs as requested and approved by various committees and the general board.

PUBLIC INPUT AT NEIGHBORHOOD COUNCIL MEETINGS – Comments from the public on agenda items will be heard only when the respective item is being considered. Comments from the public on other matters not appearing on the agenda that are within the Board's subject matter jurisdiction will be heard during the General Public Comment period. Please note that under the Brown Act, the Board is prevented from acting on a matter that you bring to its attention during the General Public Comment period; however, the issue raised by a member of the public may become the subject of a future Board meeting. Public comment is limited to one (1) minute per speaker per item, unless adjusted by the presiding officer of the Board or Committee. Consent items which have been unanimously approved by a public committee meeting are exempted unless pulled from the consent section by a Board member.

PUBLIC POSTING OF AGENDAS - ENC agendas are posted for public review as follows: Glass display case outside the Encino Chamber of Commerce office at 4933 Balboa Blvd, Encino, Encino-Tarzana Branch Library, and Encino Community Center auditorium at 4935 Balboa Blvd, Encino, 91316, and digitally at www.encinonc.org You can also receive our agendas via email by subscribing to L.A. City's Early Notification System: [Early Notification System \(ENS\)](#)

THE AMERICAN WITH DISABILITIES ACT – As a covered entity under Title II of the Americans with Disabilities Act, the City of Los Angeles does not discriminate on the basis of disability and upon request will provide reasonable accommodation to ensure equal access to its programs, services, and activities. Sign language interpreters, assisted listening devices, or other auxiliary aids and/or services may be provided upon request. To ensure availability of services, please make your request at least 3 business days (72 hours) prior to the meeting by contacting the Department of Neighborhood Empowerment by calling (213) 978-1551 or email: NCsupport@lacity.org

PUBLIC ACCESS OF RECORDS – In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting may be viewed at our website: www.encinonc.org or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Alex Garay, Board President, at (747) 282-0450 or email via president@encinonc.org.

RECONSIDERATION AND GRIEVANCE PROCESS – For information on the ENC's process for board action reconsideration, stakeholder grievance policy, or any other procedural matters related to this Council, please consult the ENC Bylaws. The Bylaws are available at our Board meetings and our website <https://www.encinonc.org/page/viewPage/bylaws>

NOTICE TO PAID REPRESENTATIVES - If you are compensated to monitor, attend, or speak at this meeting, City law may require you to register as a lobbyist and report your activity. See Los Angeles Municipal Code Section 48.01 et seq. More information is available at ethics.lacity.org/lobbying. For assistance, please contact the Ethics Commission at (213) 978-1960 or ethics.commission@lacity.org

SERVICIOS DE TRADUCCIÓN: Si requiere servicios de traducción, favor de avisar al Concejo Vecinal 3 días de trabajo (72 horas) antes del evento. Por favor contacte a Alex Garay, Presidente de la Mesa Directiva, al (747) 282-0450 o por correo electrónico president@encinonc.org para avisar al Concejo Vecinal.

Monthly Expenditure Report



Reporting Month: March 2023

Budget Fiscal Year: 2022-2023

NC Name: Encino Neighborhood Council

Monthly Cash Reconciliation					
Beginning Balance	Total Spent	Remaining Balance	Outstanding	Commitments	Net Available
\$29578.75	\$1267.55	\$28311.20	\$7402.00	\$0.00	\$20909.20

Monthly Cash Flow Analysis					
Budget Category	Adopted Budget	Total Spent this Month	Unspent Budget Balance	Outstanding	Net Available
Office	\$23319.64	\$267.55	\$15311.20	\$102.00	\$15209.20
Outreach		\$1000.00		\$0.00	
Elections		\$0.00		\$0.00	
Community Improvement Project	\$3000.00	\$0.00	\$3000.00	\$0.00	\$3000.00
Neighborhood Purpose Grants	\$12000.00	\$0.00	\$10000.00	\$7300.00	\$2700.00
Funding Requests Under Review: \$0.00		Encumbrances: \$0.00		Previous Expenditures: \$8740.89	

Expenditures						
#	Vendor	Date	Description	Budget Category	Sub-category	Total
1	THE WEB CORNER, INC	03/03/2023	Approved 2022-2023 Budget - Website hosting and maintenance.	General Operations Expenditure	Office	\$199.00
2	GOOGLE GOOGLE STORAGE	03/14/2023	Approved 2022-2023 Budget - extra data storage capacity	General Operations Expenditure	Office	\$2.99
3	LINE2	03/17/2023	Approved 2022-2023 Budget - Phone answering utility	General Operations Expenditure	Office	\$20.56
4	EIG CONSTANTCONTACT.CO	03/27/2023	Approved 2022-2023 Budget - Emailing program for constituent outreach	General Operations Expenditure	Office	\$45.00
5	ONEgeneration	02/28/2023	The ENC Supports sponsoring a booth at the 14th Annual Senior Symposium on May 20, 2023 at One Generation's Soccer field located at 17400 Victory Blvd., Van Nuys, CA in the amount of \$1000	General Operations Expenditure	Outreach	\$1000.00
Subtotal:						\$1267.55

Outstanding Expenditures						
#	Vendor	Date	Description	Budget Category	Sub-category	Total

1	City of Los Angeles Department of Neighborhood Empowerment	02/03/2023	Approved 2022-2023 Budget - computer expense & software	General Operations Expenditure	Office	\$102.00
2	Mulholland Middle School	03/29/2023	Motion to consider Neighborhood Purposes Grant Request from Mulholland Middle School in the amount of \$5,000 with recommended funding of \$2,500 to support their urban agriculture program. The board ap...	Neighborhood Purpose Grants		\$2500.00
3	Friends of Lanai Booster	03/29/2023	Consider Neighborhood Purposes Grant Request from Friends of Lanai Booster in the amount of \$2,500 to help with landscaping in front of the school	Neighborhood Purpose Grants		\$2500.00
4	Friends of the Los Angeles River	03/29/2023	Consider Neighborhood Purposes Grant Request from Friends of the Los Angeles River FOLAR in the amount of \$2,300 to support two cleanups in the Sepulveda Basin. Motion: The ENC Finan...	Neighborhood Purpose Grants		\$2300.00
Subtotal: Outstanding						\$7402.00

Neighborhood Council Funding Program
APPLICATION for Neighborhood Purposes Grant (NPG)



This form is to be completed by the applicant seeking the Neighborhood Purposes Grant and submitted to the Neighborhood Council from whom the grant is being sought. All applications for grants must be reviewed and approved in a public meeting. Upon approval of the application the Neighborhood Council (NC) shall submit the application along with all required documentation to the Office of the City Clerk, NC Funding Program.

Name of NC from which you are seeking this grant: Encino Neighborhood Council

SECTION I - APPLICANT INFORMATION

1a) Academy for Enriched Sciences PTA 900848339 California 05-01-2012
Organization Name *Federal I.D. # (EIN#)* *State of Incorporation* *Date of 501(c)(3) Status (if applicable)*

1b) AES PTA, 17551 Miranda St. Encino CA 91316
Organization Mailing Address *City* *State* *Zip Code*

1c) _____ _____ _____ _____
Business Address (if different) *City* *State* *Zip Code*

1d) **PRIMARY CONTACT INFORMATION:**
Sharyn Obsatz, 951-236-9942, sobsatz@gmail.com
Name *Phone* *Email*

2) **Type of Organization- Please select one:**
 Public School (not to include private schools) or 501(c)(3) Non-Profit (other than religious institutions)
 Attach Signed letter on School Letterhead Attach IRS Determination Letter

Academy for Enriched Sciences Magnet Elementary Encino CA 91316
 3) *Name / Address of Affiliated Organization (if applicable)* *City* *State* *Zip Code*

SECTION II - PROJECT DESCRIPTION

4) Please describe the purpose and intent of the grant.

The AES Parent-Teacher Association, on behalf of the Academy for Enriched Sciences, an LAUSD magnet elementary school in Encino, is applying for funds to purchase 200 white folding chairs to be used for seating at kindergarden and fifth-grade graduation ceremonies plus school community events at our school. It also would fund the purchase of a folding chair dolly to transport the chairs. More than one-third of our school's students are from Encino. These chairs would mean the school's parents would no longer have to fundraise each year to pay more than \$1,000 repeatedly to rent chairs.

5) How will this grant be used to primarily support or serve a public purpose and benefit the public at-large. (Grants cannot be used as rewards or prizes for individuals)

The money will be spent on items (200 folding chairs plus a chair dolly) that directly benefit our diverse public school students, including 111 students from Encino and their families who attend our graduation ceremonies, community festivals and other events on campus. It would also take the burden off students' families to have to fundraise for chair rentals each year.

SECTION III - PROJECT BUDGET OUTLINE

You may also provide the Budget Outline on a separate sheet if necessary or requested.

6a)	Personnel Related Expenses	Requested of NC	Total Projected Cost
		\$	\$
		\$	\$
		\$	\$
6b)	Non-Personnel Related Expenses	Requested of NC	Total Projected Cost
	200 white folding chairs (4 chairs @ \$76.64 multiplied by 50)	\$3832	\$3832
	Folding Chair Dolly	\$113.32	\$113.32
		\$	\$

7) Have you (applicant) applied to any other Neighborhood Councils requesting funds for this project?
 No Yes If Yes, please list names of NCs: _____

8) Is the implementation of this specific program or purpose described in Question 4 contingent on any other factors or sources or funding? (Including NPG applications to other NCs) No Yes If Yes, please describe:

Source of Funding	Amount	Total Projected Cost
	\$	\$
	\$	\$
	\$	\$

9) What is the TOTAL amount of the grant funding requested with this application: \$4,000

10a) Start date: 04/01/23 10b) Date Funds Required: 04/01/23 10c) Expected Completion Date: 05/30/23
 (After completion of the project, the applicant should submit a Project Completion Report to the Neighborhood Council)

SECTION IV - POTENTIAL CONFLICTS OF INTEREST

11a) Do you (applicant) have a current or former relationship with a Board Member of the NC?
 No Yes If Yes, please describe below:

Name of NC Board Member	Relationship to Applicant

11b) If yes, did you request that the board member consult the Office of the City Attorney before filing this application?
 Yes No *(Please note that if a Board Member of the NC has a conflict of interest and completes this form, or participates in the discussion and voting of this NPG, the NC Funding Program will deny the payment of this grant in its entirety.)

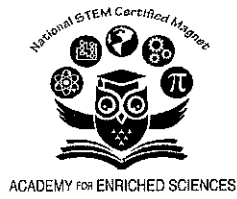
SECTION V - DECLARATION AND SIGNATURE

I hereby affirm that, to the best of my knowledge, the information provided herein and communicated otherwise is truly and accurately stated. I further affirm that I have read the documents "What is a Public Benefit," and "Conflicts of Interest" of this application and affirm that the proposed project(s) and/or program(s) fall within the criteria of a public benefit project/program and that no conflict of interest exist that would prevent the awarding of the Neighborhood Purposes Grant. I affirm that I am not a current Board Member of the Neighborhood Council to whom I am submitting this application. I further affirm that if the grant received is not used in accordance with the terms of the application stated here, said funds shall be returned immediately to the Neighborhood Council.

12a) Executive Director of Non-Profit Corporation or School Principal - REQUIRED*
Leslie Eichberg PTA President *RL Eichberg* 2/23/2023
 PRINT Name Title Signature Date

12b) Secretary of Non-profit Corporation or Assistant School Principal - REQUIRED*
Natalie Jacobs PTA Secretary *Natalie Jacobs* 2/23/2023
 PRINT Name Title Signature Date

* If a current Board Member holds the position of Executive Director or Secretary, please contact the NC Funding Program at (213) 978-1058 or clerk.ncfunding@lacity.org for instructions on completing this form



LOS ANGELES UNIFIED SCHOOL DISTRICT
The Academy for Enriched Sciences
17551 Miranda Street
Encino, CA. 91316
Tel: (818) 609-8421 Fax: (818) 609-8424

Alberto M. Carvalho
Superintendent

Dr. David Baca
Region North Superintendent

Amy Petry
Principal

Laura Murphy
Assistant Principal, EIS

Feb. 23, 2023

Dear ENC Council and Education Committee,

Thank you for the opportunity to apply for a grant for a vital improvement project at our Academy for Enriched Sciences LAUSD magnet elementary school in Encino.

Our school serves about 300 students from diverse racial and ethnic backgrounds in the San Fernando Valley, including 111 from Encino, which is one-third of our student population. We are proud of our students' achievements in ranking above average for math, English and literacy skills.

This grant to our PTA would allow us to serve our students and their families by providing seats for kindergarten and 5th grade graduation ceremonies, STEAM educational nights, school community festivals, cultural activities and other events.

The \$4,000 grant would cover the purchase of 200 folding chairs, which currently cost more than \$1,000 to rent for a single day. It would also cover a folding chair dolly, which would help school staff move the chairs from our storage area to event areas.

Our PTA already has identified a vendor for these chairs and dolly, so the timeline to spend the grant money could be completed in mere weeks. We would love to be able to spend the money by May so the new seats would be available for this year's graduation ceremonies.

Thank you for your time and consideration of our grant proposal.

Sincerely,

Amy Petry
Principal, The Academy for Enriched Sciences

California State
PTA

everychild.one voice.

2327 L Street, Sacramento, CA 95816

(916) 440-1985 • Fax (916) 440-1986 • info@capta.org • www.capta.org

July 30, 2012

Tina Brooks, Unit President
Academy for Enriched Sciences PTA [6331]

Dear Tina:

In response to request of this office concerning your PTA's tax-exempt status, a copy of our group ruling letter dated November 18, 1943, from Internal Revenue, which grants federal income tax exemption to all PTAs in California, is enclosed. You will note the Internal Revenue Code section at that time as referred to in the letter was 101(6)—now Section 501(c)(3) as indicated in all PTA bylaws in California. The group exemption number assigned to the California State PTA is GEN-0646.

Also enclosed is a copy of the February 24, 2010 letter from Franchise Tax Board confirming PTA's exemption from state franchise or income tax under Section 23701d of the Revenue and Taxation Code.

Both the federal and state exemption letters cover all of our divisions—local units (associations), councils and districts. The letters are issued to the California Congress of Parents and Teachers, Inc. The corporate name was changed as indicated on this letterhead by vote of the annual convention on May 5, 1978, and has been recorded and filed with the Secretary of State with certificate endorsed on August 14, 1978.

Academy for Enriched Sciences PTA is a unit in good standing. It was organized on May 1, 2012 according to our official records, and is chartered as a member organization of the California Congress of Parents, Teachers, and Students, Inc.

Academy for Enriched Sciences PTA located at 6170 Lockhurst Drive, Woodland Hills, CA, 91367 in the Thirty-First District PTSA, Inc, is a nonprofit, tax-exempt association under our group ruling. The Employer Identification Number (EIN) assigned to Academy for Enriched Sciences PTA is 900848339.

Sincerely,



Cyndi Barton
Membership Coordinator

cc: District President



STATE OF CALIFORNIA
 FRANCHISE TAX BOARD
 PO BOX 942857
 SACRAMENTO, CA 94257-0540

In Reply Refer To: 857RO
 Date : 02/24/2010

ENTITY STATUS

Note: This letter does not reflect the entity's status with any other agency.

Entity Name : California Congress of Parents and Teachers, Inc.

Entity Number : 01038440

- 1. The above entity is in good standing with this agency.
- 2. The above entity is currently exempt from tax under Revenue and Taxation Code Section 23701d.
- 3. Our records indicate the above entity is not incorporated, qualified, organized, or registered through the Secretary of State to transact business in California.
- 4. The above entity was incorporated, qualified, organized, or registered through the Secretary of State on _____.
- 5. The above entity has an unpaid liability of \$_____ for account period(s) ending _____.
- 6. Our records do not show that the above entity filed returns for account period(s) ending _____.
- 7. The above entity was _____ effective _____.
- 8. The above entity's current address on record with this agency is:

- 9. We do not have current information about the above entity.

Comments:


 REPRESENTATIVE

ASSISTANCE

Telephone assistance is available year-round from 7 a.m. until 8 p.m. Monday through Friday. From January through June, assistance is also available from 8 a.m. until 5 p.m. on Saturdays. We may modify these hours without notice to meet operational needs.

From within the United States, call (800) 852-5711
 From outside the United States, call (not toll-free) (916) 845-8500

Website at: www.ftb.ca.gov

Assistance for person with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

NOV 6 1992

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

FELICIA C MIRAFLOR

PTA CALIFORNIA CONGRESS OF PARENTS
TEACHERS & STUDENTS INC PTA-CA31
930 GEORGIA ST
LOS ANGELES, CA 90015-1322

Telephone Number:

213-894-2336

Refer Reply to:

EO-1102-92

Date:

NOV 05 1992

RE: PTA CALIFORNIA CONGRESS OF PARENTS
TEACHERS & STUDENTS INC PTA-CA31
95-1683870

Gentlemen:

This is in response to your request dated October 26, 1992 regarding the above named-organization.


A review of our records indicate that this organization was recognized to be exempt from Federal income tax under Internal Revenue Code section 501(c)(3). Group exemption number 0646 has been assigned to the parent organization and its subordinates. The determination letter issued in November 1943 continues to be in effect.

You should contact your parent organization for a copy of their determination letter.

If you need any further assistance, please feel free to contact our office at the above address or telephone number.

Thank you for your cooperation.

Sincerely,



Felicia C Mirafior
Disclosure Assistant



TREASURY DEPARTMENT

WASHINGTON 25.

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:l

MAP

NOV 18 1943

California Congress of Parents and Teachers, Inc.,
416 Union Building,
Second and Broadway,
San Diego 1, California.

Mesdames:

Reference is made to the evidence submitted for use in determining the status of your local associations for Federal income tax purposes.

In Bureau ruling dated February 26, 1943, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts as it is shown that you are organized and operated exclusively for educational purposes.

It is the opinion of this office, based upon the evidence presented, that you and the local associations appearing in your Year Book 1943-1944, California Congress of Parents and Teachers, Inc., are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you and the local associations are organized and operated exclusively for educational purposes. Accordingly, it will not be necessary for you and such associations to file returns of income unless there is a change in your organization, purposes or methods of operation.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new local associations and the names and addresses of any local associations which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you on which this ruling is based is applicable in all respects to the associations appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.



California Congress of Parents and Teachers, Inc.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and the local associations appearing in your Year Book 1943-1944 will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of such associations so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

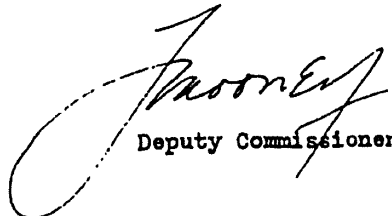
Contributions made to you and the local associations listed are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use or for the use of such local associations are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you or them are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue at Los Angeles, California, is being advised of this action.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.