

STATE BOARD OF EQUALIZATION, PROPERTY TAX DEPARTMENT  
COUNTY-ASSESSED PROPERTIES DIVISION, EXEMPTIONS SECTION  
PO BOX 942879, MIC:64, Sacramento, CA 94279-0064  
Exemptions Section: 1-916-274-3430; Division: 1-916-274-3350

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION  
ORGANIZATIONAL CLEARANCE CERTIFICATE FINDING SHEET**

DATE:

Organization Name and Mailing Address:

Organization Information:

BOE EX. No.: \_\_\_\_\_ Status: \_\_\_\_\_

Purpose: \_\_\_\_\_

Entity I.D. No: \_\_\_\_\_

Fiscal Year: \_\_\_\_\_

Under the provisions of Revenue and Taxation Code section 254.6, we have reviewed your submitted Claim For Organizational Clearance Certificate (claim form BOE-277, BOE-277-LLC, or BOE-279) requesting issuance of an Organizational Clearance Certificate (OCC) or, if we previously issued your organization an OCC, we performed a review to ensure continued eligibility. Our review found that the requirements of Revenue and Taxation Code section 214 (welfare exemption) or section 215.1 (veterans' organization exemption) have "Been Met," "Not Been Met," or your claim is "Incomplete," as indicated below. (Please refer to page 2 (S2) of this form for a description of the codes.)

- |                                     |                                     |                                       |
|-------------------------------------|-------------------------------------|---------------------------------------|
| <input type="checkbox"/> BEEN MET   | <input type="checkbox"/> INCOMPLETE | <input type="checkbox"/> NOT BEEN MET |
| PURPOSE:                            | <input type="checkbox"/> A.I.       | <input type="checkbox"/> R.N.A.       |
| <input type="checkbox"/> Religious  | <input type="checkbox"/> A.A.I.     | <input type="checkbox"/> H.N.A.       |
| <input type="checkbox"/> Hospital   | <input type="checkbox"/> I.D.       | <input type="checkbox"/> S.N.A.       |
| <input type="checkbox"/> Scientific | <input type="checkbox"/> D.C        | <input type="checkbox"/> C.N.A.       |
| <input type="checkbox"/> Charitable | <input type="checkbox"/> N.T.L.     |                                       |
|                                     | <input type="checkbox"/> N.B.S.     |                                       |
|                                     | <input type="checkbox"/> N.O.S.     |                                       |

If this Finding Sheet indicates an "Incomplete" or "Not Been Met" finding, you may submit additional information and/or documentation in support of your claim. Please submit such documents, along with this Finding Sheet, to the address listed on the top of this form.

**SEE BELOW FOR ADDITIONAL COMMENTS REGARDING THIS FINDING:**

## DESCRIPTION OF CODES

### CODE      INCOMPLETE CLAIM

- A.I.      Articles of Incorporation: Endorsed/Certified copy of articles of incorporation, articles of organization, or in the case of any noncorporate fund or foundation, bylaws, articles of association, constitution, or regulations, must be submitted. Documents referred to as “formative documents.”
- A.A.I.      Amendment(s) to Articles of Incorporation: Endorsed/Certified copy of amendment(s) to articles of incorporation, or articles of organization in the case of any noncorporate fund or foundation, bylaws, articles of association, constitution, or regulations, must be submitted.
- I.D.      Irrevocable Dedication: The formative documents do not contain a provision for the irrevocable dedication of the organizations property, or the language in the irrevocable dedication clause does not meet the requirements for the welfare exemption.
- D.C.      Dissolution Clause: The formative documents do not contain a provision for the dissolution clause, or the language in the dissolution clause does not meet the requirement for exemption.
- N.T.L.      No Tax Letter: Tax exempt states letter from the Internal Revenue Service or the California Franchise Tax Board must be submitted.
- Welfare Exemption: Required under section 501(c)(3) of the Internal Revenue Code or section 23701(d) of the Revenue and Taxation Code.
  - Veterans’ Organization Exemption: Required under section 501(c)(4) or 501(c)(19) of the Internal Revenue Code or section 23701(f) or 23701(w) of the Revenue and Taxation Code.
- N.B.S.      No Balance Sheet(s): Copy of balance sheet (assets and liabilities) for the calendar or fiscal year immediately preceding the claim year and each subsequent year must be submitted.
- N.O.S.      No Operating Statement(s): Copy of operating statement (revenue and expenses) for the calendar or fiscal year immediately preceding the claim year and each subsequent year must be submitted.

### REQUIREMENTS NOT BEEN MET

- R.N.A.      Religious purpose of organization not apparent. Claimant must explain in detail the religious aspect of the organization.
- H.N.A.      Hospital purpose of organization not apparent. Claimant must explain in detail the hospital aspect of the organization.
- S.N.A.      Scientific purpose of organization not apparent. Claimant must explain in detail the scientific aspect of the organization.
- C.N.A.      Charitable purpose of organization not apparent. Claimant must explain in detail the charitable aspect of the organization.