



State of California  
**Franchise Tax Board**

PO Box 1286  
 Rancho Cordova CA 95741-1286

VIETNAMESE HERITAGE AND CULTURE MUSEUM  
 19744 BEACH BLVD., STE 418  
 HUNTINGTON BEACH CA 92648

Date: 10.14.17  
 Case: 31600650029145486  
 Case Unit: 31600650029145490  
 In reply refer to: 760:VMD:F120

Regarding : **Tax-Exempt Status**  
 Organization's Name : VIETNAMESE HERITAGE AND CULTURE MUSEUM  
 CCN : 4041478  
 Purpose : Educational  
 R&TC § : 23701d  
 Form of Organization : Incorporated  
 Accounting Period Ending : 12/31  
 Tax-Exempt Status Effective : 06/29/2017

**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.

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of

R&TC §21012(a)(2).

For filing requirements, get 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 California Department of Tax and Fee Administration at 800.400.7115, or go to their website at [cdtfs.ca.gov](http://cdtfs.ca.gov).

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cc: DOMINIQUE NGUYEN