



State of California  
**Franchise Tax Board**

PO Box 1286  
 Rancho Cordova CA 95741-1286

THE INTERNATIONAL INSTITUTE OF SUSTAINABLE TRANSPORTATION  
 147 SOUTH RIVER ST 207  
 SANTA CRUZ CA 95060-4540

Date: 02.26.13  
 Case: 26560504436157280  
 Case Unit: 26560504436157283  
 In reply refer to: 760:MLO:F120

Regarding : **Tax-Exempt Status**  
 Organization's Name : The International Institute Of Sustainable Transportation  
 CCN : 3280442  
 Purpose : Charitable  
 R&TC § : 23701d  
 Form of Organization : Affirmation Incorporated  
 Accounting Period Ending : 12/31  
 Tax-Exempt Status Effective : 02/24/2010

### Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section (§) 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) §23701d(c)(1) 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 under IRC §501(c)(3).

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, 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 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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cc: Loren Kallevig