



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :JCA

December 31, 2004

TEMPLE ALIYAH INC
6025 VALLEY CIRCLE BLVD
WOODLAND HLS CA 91367-1144

Purpose : RELIGIOUS
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: June 30
Organization Number : 1926224

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your 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 Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

December 31, 2004
TEMPLE ALIYAH, INC.
ENTITY ID : 1926224
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You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

J AMAYA
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-6644

EO :
CC :HOFFMAN SABBAN & WATENMAKER



Department of the Treasury
Internal Revenue Service

ANDOVER, MA 05501

In reply refer to: 0834505265
Apr. 12, 2001 LTR 858C
95-2236425 200012 10

01388

782 1542

TEMPLE ALIYAH INC
6025 VALLEY CIR BLVD
WOODLAND HLS CA 91367-1144257

Taxpayer Identification Number: 95-2236425
Tax Period(s): Dec. 31, 2000

Form: 940

Dear Taxpayer:

You are not required to file Form 940 because you have been determined to be an exempt organization under section 501 (c) (3) of the Internal Revenue Code; therefore, you are exempt from paying Federal unemployment tax. Please destroy any Form 940 returns you may have received. Do not make any tax deposits for Federal unemployment tax.

You may request refunds for payments made in previous years by filing a Form 843 claim. You must file a claim for refund within three years from the return date, or within two years from the date you paid the tax, whichever is later.

If you have any questions, please call Ross F Roulston at 978-474-9520 between the hours of 7:00AM and 3:00PM EST. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____



Department of the Treasury
Internal Revenue Service

0834505265
Apr. 12, 2001 LTR 858C
95-2236425 200012 10

01389

TEMPLE ALIYAH INC
6025 VALLEY CIR BLVD
WOODLAND HLS CA 91367-1144257

We apologize for any inconvenience, and thank you for your cooperation.

Sincerely yours,

Enclosure(s):
Copy of this letter



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
P. O. BOX 231
LOS ANGELES, CALIFORNIA 90053

April 26, 1965

IN REPLY REFER TO
Form L-178
Code 414:RAJ
LA-EO-65-359

• Temple Aliyah, Inc.
P. O. Box 226
Woodland Hills, California

Gentlemen:

PURPOSE Religious	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Los Angeles	
FORM 990-A RE- QUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERIOD ENDING May 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

R. A. Riddell
District Director