

Internal Revenue Service
District Director

RECEIVED APR 13 1990

Department of the Treasury

P O BOX 2350 ROOM 5127 ATTN: E.O.
LOS ANGELES, CA 900532350

Date: APR. 11, 1990

RIVERSIDE MEDICAL CLINIC
FOUNDATION
P O BOX 2605
RIVERSIDE, CA 92516

Employer Identification Number:
33-0099694
Case Number:
959096020
Contact Person:
AHMED AHMED
Contact Telephone Number:
(213) 894-4170

Effective Date: APR 11 1990

Dear Applicant:

On Dec. 10, 1984 we determined that you were exempt from Federal income tax because you were described under section 501(c)(3) of the Internal Revenue Code. Concurrently, it was determined that you could reasonably be expected to be an organization described in section 509(a)(1)*, and that during the advance ruling period you would be treated as an organization which is not a private foundation.

You were advised that at the end of the advance ruling period you must establish with the service that you were, in fact, an organization so described and that if you did not meet the requirements of section 509(a)(1)* during the ruling period, you would be classified as a private foundation for future periods. You were also advised that for purposes of section 507(d) and 4940 of the Code, you were considered to be a private foundation as of the effective date of your exemption under section 501(c)(3) of the Code.

Based on the information submitted, we have concluded that you do not qualify as an organization described in section 509(a)(1)*, and you have indicated your agreement to our conclusion by signing and returning the agreement Form 6018.

Accordingly, you are classified as a private foundation as of the date indicated above.

Your exempt status under section 501(c)(3) of the Code is still in effect.

As a private foundation, you are required to file a limited Form 990-PF for each year covered by the advance ruling. Complete only the general information at the top of the Form, column (B) of Part I, Part II, and Part VII, and pay all taxes due, with interest as provided by law. If you file within 90 days from the date of this letter, you will not be subject to the penalty provisions of sections 6651 and 6652. Attach a statement to the returns explaining that you have reasonable cause for filing late (your advance ruling) and cite Revenue Procedure 79-8, 1979-1 C. B., 487. The limited Forms 990-PF described in this paragraph should be filed with this office.

Letter 1632(CG)