City of Los Angeles Department of Recreation & Parks

### Mar Vista Recreation Center

11430 Woodbine Avenue, Los Angeles, CA 90066 (310) 398-5982

Director In Charge- Andres De la Hoya / Recreation Coordinator- Elisa White

January 29, 2020

Mar Vista Community Council
Elliot Hanna— Chairman; Executive & Finance Chair
P.O. Box 66871
Mar Vista, CA 90066

Re: Donation for Spring Egg Hunt and Carnival

Dear Chairman Elliot,



The Mar Vista Recreation Center is a non-profit organization providing recreation and activities to our neighboring communities. We're excited to present our annual Spring Egg Hunt and Carnival, Saturday, April 4, 2020. This year we are anticipating over 500 participants. Children of all ages will enjoy the excitement and thrill of hanging with the spring bunny, carnival games, cookie decorating, a selfie booth and arts and crafts. At each game booth the children just have to attempt the game and they will receive a candy or a prize. We are hoping to include you as contributor to our festivities, as this event is free to all who participate.

The Mar Vista Recreation Center is a part of the City of Los Angeles, Department of Recreation and Parks. Our center is providing recreation, sports, day camp, preschool and classes to our local neighborhood. The park is closely located to our many of our local elementary schools. We welcome and invite the entire neighborhood to participate in all of our programs ranging from tiny tots to our seniors and any other community members who rely on the Mar Vista Recreation Center for recreation, programs and activities.

Last year, the children were indeed enjoying a fun and memorable Spring Egg Hunt and with your help we hope to continue the tradition and celebration of fun. We are contacting you in hopes of a \$2000.00 donation in the form of a Neighborhood Purpose Grant to use towards this year's Spring Egg Hunt and Carnival to help offset the cost of this free community event. In addition we would like to offer the Mar Vista Community Council a booth for community outreach.

For your tax records, our Federal ID number is 95-6000-735

Thank you in advance for your consideration and please feel free to contact me with any questions you may have regarding our event. I can be reached Monday – Saturday at (818) 693-2422. We look forward to hosting a wonderful and memorable Spring Egg Hunt and Carnival with your support.

Sincerely,

Elisa M. White

Recreation Coordinator Mar Vista Recreation Center City of Los Angeles Department of Recreation & Parks

### **Mar Vista Recreation Center**

11430 Woodbine Avenue, Los Angeles, CA 90066 310-398-5982

# Spring Egg Hunt

Please join us for a day of games, arts and crafts, fun, candy and an egg hunt!

This is a free event to the entire Mar Vista community.

# Saturday, April 4, 2020



11:00AM - 2:00PM



## Egg Hunt Ages:

Ages 3 & Under

Ages 4-6

Aces 7-9

Ages 10-12

\*The egg hunts

start at 1:00 PM

Sponsored by The Mar Vista Community Council

## Activities:

Egg Hunt Arts & Crafts Selfie Booth Games & Prizes Spring Bunny Candy/Snacks



# MIKEBONIN

Getting Things Done for Our Neighborhoods

Councilmember, 11th District

### **Neighborhood Council Funding Program**

### APPLICATION for Neighborhood Purposes Grant (NPG)





This form is to be completed by the applicant seeking the Neighborhood Purposes Grant and submitted to the Neighborhood Council from whom the grant is being sought. All applications for grants must be reviewed and approved in a public meeting. Upon approval of the application the Neighborhood Council (NC) shall submit the application along with all required documentation to the Office of the City Clerk, NC Funding Program.

Name	e of NC from which you are seeking this grant	Mar —	Vista Communi	ty Council		
SEC	TION I- APPLICANT INFORMATION	1737				
4.	Mar Vista Recreation Center	95	-6000735	California	ì	
1a)	Organization Name	Fed	deral I.D. # (EIN#)	State of In	corporation	Date of 501(c)(3) Status (if applicable
1b)	11430 Woodbine Avenue	Lo	s Angeles		CA	90066
	Organization Mailing Address	Cit	у		State	Zip Code
1c)	Same as above.					
	Business Address (If different)	City	у		State	Zip Code
1d)	PRIMARY CONTACT INFORMATION:					
	Elisa White- Recreation Coordinator	818	3-693-2422	elisa.w	hite@lacity	org/.org
	Name	Pi	hone	E	mail	
2)	Type of Organization- Please select one: ☐ Public School (not to include private schools) Attach Signed letter on School Letterhead	or	■ 501(c)(3) Non Attach IRS D			institutions)
	N/A					
3)	Name / Address of Affiliated Organization (if appl	icable)	City		State	Zip Code

### SECTION II - PROJECT DESCRIPTION

4) Please describe the purpose and intent of the grant.

The Mar Vista Recreation Center will be hosting our annual Spring Egg Hunt as a free event for the entire community. We will have five carnival games, face painting, cookie decorating, arts and crafts, a spring bunny and an egg hunt for various age groups at the end of the event. The Spring Egg Hunt will take place on Saturday, April 4th from 11:00 AM-2:00 PM. The Neighborhood Purpose Grant will help to offset the cost of the event directly to the center and since we are a cost recovery center, we need to be careful with our fund expenditures.

5) How will this grant be used to primarily support or serve a public purpose and benefit the public at-large. (Grants cannot be used as rewards or prizes for individuals)

The Neighborhood Purpose Grant will allow the Mar Vista Recreation Center to staff to offer a free special event to the community. Patrons and their families can enjoy an outdoor event with snacks, candy, prizes and various activities. This will allow the community time to get to know each other and interact with other staff, coaches and children. In the past the event has a wristband and a fee of \$8.00 per person and we felt that this affected the overall community participation in the day.

SECTION III - PROJECT BUDGET OUTLINE You may also provide the Budget Outline on a s	enarate cheet if necessary	r requested	
	eparate siteet ii necessary o		Total Brainstad Cost
	20	Reguested of NC	Total Projected Cost
8 Part Time Staff (8 hour shift) x \$	ou per hour pay rate.	\$0	\$ 1920.00
		\$	\$
		\$	\$
ॏ॔ॻॏॣॗऀॳॣॖॏॖॣढ़ज़ऀग़ॕॖग़॒ <b>ॳ</b> ॣऄॣक़ॗढ़ऀॿॣॸख़ऀग़॔क़ॾ		Requested of NC	Total Projected Cost
Please see attach	ned.	\$	\$
		\$	\$
		\$	\$
Have you (applicant) applied to any other N  ☑ No ☐ Yes If Yes, please Is the implementation of this specific progr	list names of NCs: N/A		
sources or funding? (Including NPG applic			, please describe:
South and the state of the stat		Amount	Total Projected Cost
Requesting funds from Councilmer	mber Mike Bonin	\$ 1000.00	\$ 4172.89
		\$	\$
		\$	\$
What is the TOTAL amount of the grant fur a) Start date: $\frac{02}{100} \frac{103}{100} \frac{2020}{100}$ Date Fund (After completion of the project, the appli	ds Required: 06 /01 /20	<sup>2</sup> 10c) Expected Con	npletion Date: 04 /04 /20
ECTION IV - POTENTIAL CONFLICTS OF INT  a) Do you (applicant) have a current or form	er relationship with a Boar	d Member of the NC?	and Property
	describe below:	<u> </u>	
Name of NC Board Member		Relationship	to Applicant
N/A			
-			
b) If yes, did you request that the board men  Yes No *(Please note that if a or participates in the discussion and v grant in its entirety.)	Board Member of the NC	has a conflict of inte	rest and completes this fo
ECTION V - DECLARATION AND SIGNATURE			
nereby affirm that, to the best of my knowle		rided herein and cor	nmunicated otherwise is tr
d accurately stated. I further affirm that			
terest" of this application and affirm that t			
nefit project/program and that no conflic			
rposes Grant. I affirm that I am not a curr			
s application. I further affirm that if the g			i the terms of the applicat
ated here, said funds shall be returned imr	nediately to the Neighbor	nood Council.	
2a) Executive Director of Non-Profit Corpora	ation or School Principal -	REQUIRED*	* ·
	<del>' ( )</del>	A A	- 7/11/2 M
Elisa White Ro	ecreation Coordinator 🦎	Mule	440
PRINT Name	Title	Signature	Date
2b) Secretary of Non-profit Corporation or A	ssistant School Principal -	REQUIRED*	
PRINT Name	Title	Signature	Date

\* If a current Board Member holds the position of Executive Director or Secretary, please contact the NC Funding Program at (213) 978-1058 or <a href="mailto:clerk.ncfunding@lacity.org">clerk.ncfunding@lacity.org</a> for instructions on completing this form

### NPG Project Budget Outline Expenses

\*Please note that the Mar Vista Recreation Center is a cost recovery center and all salaries and expenses are self-generated by the full time staff.

Personnel Related Expenses	Requested of NC	<b>Total Projected Cost</b>
8 Staff- \$30.00 (8 hours)	\$1920.00	\$1920.00
	Total:	\$1920.00

Non-Personnel Related Expenses	Amount	<b>Total Projected Cost</b>
Magic Jump Rentals (5 games)	\$235.00	\$235.00
Oriental Trading	\$596.44	\$596.44
Net Entertainment Tech (stuffed eggs)	\$255.14	\$255.14
Walmart (candy and sugar cookies)	\$350.00	\$350.00
Smart & Final (popcorn, juice boxes and		
water bottles)	\$366.31	\$366.31
Decorations- 99 Cent Only Store/Dollar Tree	\$300.00	\$300.00
Baskets	\$150.00	\$150.00
	Total:	\$2252.89

### .... W-9

(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

MIGHT	in Nevende Service	iodiuctiona and the late	ot illioimetion.	
	Name (as shown on your income tax return). Name is required on this line;     City of Los Angeles, Department of Recreation and Parks	do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above			
n page 3.	3 Check appropriate box for federal tax classification of the person whose not following seven boxes.  Individual/sole proprietor or C Corporation S Corporation	_	eck only one of the	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
ie.	Individual/sole proprietor or C Corporation S Corporation Single-member LLC	M Laineisiih	☐ IIda⊅estate	Exempt payee code (if any)
Print or type. Specific instructions on page	Limited liability company. Enter the tax classification (C=C corporation, Note: Check the appropriate box in the line above for the tax classificat LLC if the LLC is classified as a single-member LLC that is disregarded another LLC that is not disregarded from the owner for U.S. federal tax is disregarded from the owner should check the appropriate box for the	ion of the single-member ov from the owner unless the o purposes. Otherwise, a sing	wner. Do not check owner of the LLC is ple-member LLC that	Exemption from FATCA reporting code (if any)
ecif	✓ Other (see instructions) ► City Go	vernment		(Applies to accounts maintained outside the U.S.)
Sp	5 Address (number, street, and apt. or suite no.) See instructions.		Requester's name a	nd address (optional)
See	221 N. Figueroa Street, 2nd floor			
•	6 City, state, and ZIP code			
	Los Angeles, CA 90012			
	7 List account number(s) here (optional)			
Par	Taxpayer Identification Number (TIN)			
Enter	your TIN in the appropriate box. The TIN provided must match the na		-1.50	urity number
	p withholding. For individuals, this is generally your social security nu nt alien, sole proprietor, or disregarded entity, see the instructions for		or a	
	s, it is your employer identification number (EIN). If you do not have a		a	
TIN, la			or	
	If the account is in more than one name, see the instructions for line for the form of the	I. Also see What Name a	employer i	dentification number
74417104	or you are the requester for guidelines on whose harrises to one.		95 -	6000735
Part	II Certification			
	penalties of perjury, I certify that:			
2. I am Serv	number shown on this form is my correct taxpayer identification num not subject to backup withholding because: (a) I am exempt from ba rice (IRS) that I am subject to backup withholding as a result of a failu onger subject to backup withholding; and	ckup withholding, or (b)	I have not been no	tified by the Internal Revenue
	a U.S. citizen or other U.S. person (defined below); and			
	FATCA code(s) entered on this form (if any) indicating that I am exem	pt from FATCA reporting	is correct.	
Certific	cation instructions. You must cross out item 2 above if you have been n	otified by the IRS that you	are currently subje	ect to backup withholding because
acquisi	ve failed to report all interest and dividends on your tax return. For real es tion or abandonment of secured property, cancellation of debt, contributi an interest and dividends, you are not required to sign the certification, b	ons to an individual retire	ment arrangement (	IRA), and generally, payments
Sign Here	Signature of U.S. person ► Elan Uha. 4	D	2/4/	12020
Gen	eral Instructions		dends, including th	nose from stocks or mutual
Section noted.	references are to the Internal Revenue Code unless otherwise	funds) • Form 1099-MISC (value) proceeds)	arious types of inco	ome, prizes, awards, or gross
elated	developments. For the latest information about developments to Form W-9 and its instructions, such as legislation enacted	Form 1099-B (stock transactions by broke)		es and certain other
after they were published, go to www.irs.gov/FormVv9.  • Form 1099-S (proceeds from real estate transactions)				te transactions)
Purp	ose of Form	• Form 1099-K (merch	ant card and third	party network transactions)
nfor <mark>ma</mark>	vidual or entity (Form W-9 requester) who is required to file an tion return with the IRS must obtain your correct taxpayer	1098-T (tuition)		098-E (student loan interest),
	ation number (TIN) which may be your social security number ndividual taxpayer identification number (ITIN), adoption	• Form 1099-C (cance	•	
axpaye EIN), to	er identification number (ATIN), or employer identification number o report on an information return the amount paid to you, or other	Use Form W-9 only	if you are a U.S. pe	ent of secured property) erson (including a resident
	reportable on an information return. Examples of information include, but are not limited to, the following.	alien), to provide your		aquaeter with a TIM you might
	1099-INT (interest earned or paid)	If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.		

### Magic Jump Rentals, Inc.

Order #279077

Prepared On: Jan 30, 2020

9130 Glenoaks Boulevard, Suite C Sun Valley, CA 91352

Phone: (800) 873-8989

Email: info@magicjumprentals.com



#### **Customer Information**

Customer ID: 26957
Elisa White
Mar Vista Recreation Center- City of
LA- Rec & Parks
(310) 398-5982 (business)
(818) 693-2422 (cell)
elisa.white@lacity.org

### **Event Location**

11430 Woodbine Ave

Culver City, CA 90066

### **Rental Date & Time**

Saturday Apr 4, 2020 9 30am to Saturday Apr 4, 2020 2 30pm

#### **Order Items**

Description	Quantity	Unit Price	Total
Megawire Game  - Damage Waiver: No  - Insurance Certificate: Not Required  - Overnight Option (pickup next morning): No  - Any Stairs to Setup?: None  - Setup Surface: Concrete/Asphalt/Astro Turf	1	79.00	79.00
Putt Master Carnival Game - Damage Waiver: No	1	39.00	39.00
Ring Toss Carnival Game - Damage Waiver: No	1	39.00	39.00
Slam Dunk Carnival Game - Damage Waiver: No	1	39.00	39.00
Tic-Tac-Toe Carnival Game - Damage Waiver: No	1	39.00	39.00
Order Transactions N/A		Sub-Total: Delivery Charge:	<b>\$235.00</b> \$0.00
N/A		Additional Fees:	\$0.00
Special Instructions		Tax (9.5%):	\$0.00
Payment with PO customer is aware we need PO before event		Order Total:	\$235.00
		Payments Received:	\$0.00
		Balance Due:	\$235.00





00900

QUOTE \* \*\*\*\*\*\*\*\* Invoice #:

701214817-01

Date:

1/31/2020

Page #: 1

ATTN: ELISA SOLD TO:

SHIP TO:

NORTHRIDGE RECREATION CENTER 18300 LEMARSH ST NORTHRIDGE, CA 91325-1026

MAR VISTA RECREATION CENTER 11430 WOODBINE ST LOS ANGELES, CA 90066-1230

Purchase Order Number		Date Order		444-00691011 1010011		
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IN-13758782	3 DZ	3	EASTER EGG HUNT TRAFFIC CONI	ES	14.49	43.47
IN-5/591	1 UN	1	MEGA PENCIL ASSORTMENT (250)	PC)	31.98	31.98
IN-13678190	10 UN	10	3D BUNNY CK-12		5.97	59.70
IN-37/489	4 PC	4	"EASTER EGG HUNT" PENNANT B	ANNER(100FT	9.79	39.16
IN-5/715	2 UN	2	MEGA DELUXE TOY ASSORTMENT	Γ (250PC)	32.98	65.96
IN-13718299	2 UN	2	PEANUTS EASTER TATTOOS		5.07	10.14
IN-13838109	2 UN	2	POSITIVE PALS TATTOOS		5.19	10.38
IN-5/716	1 UN	1	MEGA SPORTS NOVELTY ASSORTS	MENT (250PC)	40.19	40.19
IN-5/692	2 UN	2	FLYING JET ASSORTMENT (100PC	)	12.58	25.16
IN-13693429	10 DZ	10	CYO BUG & BUTTERFLY MASKS		5.39	53.90
IN-3/9074	1 PC	1	MIXED PRINT EGG STANDUP		38.49	38.49
IN-13785954	2 UN	2	EASTER GLITTER TATTOOS		5.39	10.78
IN-39/1050	1 UN	1	SPORTS TATTOOS (6DZ)		5.39	5.39
IN-13758074	4 UN	4	EASTER GOODY BAGS (50PC)		13.49	53.96
IN-5/905	2 UN	2	MEDIUM TOY ASSORTMENT (100)	PC)	14.98	29.96
IN-37/1022	2 PC	2	EASTER EGG HUNT BANNER		6.49	12.98
IN-5/706	1 UN	1	STICKY ASSORTMENT (100 PC)		13.09	13.09
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QUOTE \*\*\*\*\*\*\*

ATTN: ELISA SOLD TO: Invoice #:

701214817-01

Date:

1/31/2020

Page #:

2

SHIP TO:

NORTHRIDGE RECREATION CENTER 18300 LEMARSH ST NORTHRIDGE, CA 91325-1026

MAR VISTA RECREATION CENTER 11430 WOODBINE ST LOS ANGELES, CA 90066-1230

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# SHOPPING CART > CHECKOUT DETAILS > ORDER COMPLETE

PRODUCT	PRICE	QUANTITY	TOTAL
Easter Candy Filled Eggs - 1000	\$120.00	- 1 +	\$120.00
Easter Toy Filled Eggs - 1000	\$120.00	1 +	\$120.00
← CONTINUE SHOPPING UPDATE CART			
CART TOTALS			
Subtotal			\$240.00
			Free shipping
Shipping			Shipping to MO. Change address
Missouri Sales Tax			\$15.14
Total			\$255.14

PROCEED TO CHECKOUT





Earn 5% back with the Capital One Walmart Rewards Card.

Learn how

Your cart: 36 items

☐ This order is a gift. <u>Learn more</u>



Tootsie Child's Play Variety Candies Pack, 3.5 Lb.

Qty:

\$7.73 ea

\$30.92 NextDay delivery Pickup

Remove | Save for later

Jolly Rancher, Assorted Hard Candy Original Flavors, 60 Oz.

Qty: 2

\$10.48 \$8.98 ea \$17.96 NextDay delivery

Remove | Save for later

Skittles & Starburst Fruity Candy, Fun Size Variety Mix Bag, 31.9 Ounce

Qty:

\$8,98 ea \$53.88

NextDay delivery Pickup

Pickup

Remove | Save for later



Assorted Mini Chocolate Candy Bars Variety Pack Including Crunch, Butterfinger & Baby Ruth, 35.9 oz.

Qty: 6

\$9.98 ea \$59.88 NextDay delivery Pickup today

Remove | Save for later



Jolly Rancher and Twizzlers, Assorted Chewy and Hard Candy Party Mix, 165 Pieces, 48 Oz.

Qty:

\$9.98 \$7.64 ea \$45.84 NextDay delivery

Remove | Save for later



Brach's Kiddie Assorted Candy Mix, 48 oz., 145+ Count

\$12.39 \$8.38 ea \$33.52 NextDay delivery

Pickup

Pickup

Remove | Save for later

Subtotal (36 items) \$307.82 NextDay delivery Free \$0.00 Est. taxes & fees (Based on <u>91325</u>)

Est. total

\$307.82

Check Out

You get free NextDay delivery on this order!

Free pickup available.

Learn more



Tootsie Roll Midgees Candies Chews, 43.1 Oz., 400 Count

2

\$5.97 ea \$11.94 NextDay delivery Pickup today

Remove | Save for later



MARS Chocolate Variety Pack Minis Size Candy Bars, party size, 40 oz., Official Sponsor of Super Bowl LIV

Qty: 6

\$8.98 ea

\$53.88 NextDay delivery Pickup

Remove | Save for later

### Saved for later

You have no saved items right now.

### Customers also bought these products



LIFE SAVERS Pep O Mint Hard Candy, 50-Ounce Party Size Bag

NextDay eligible

\$8.98

#FE SAVE

LIFE SAVERS Orange Mint Hard Candy, 14.5-Ounce Sharing Size

\$2.98 21.0¢ / oz NextDay eligible

STARBURST FAVEREDS Fruit Chews Candy, party size, 50 oz.,

Airheads Candy Variety Gravity

Feed Box, 60 Individually Wrapped

\$7.98 24.0¢ / oz

NextDay eligible

M&M'S Lovers Fun Size Chocola Candies, party size, 33.08 oz.,

25

\$9.94 \$9.94 / oz

NextDay eligible

APP\_SHA: 85cbd2525520c5ae7620bc68823d631fe4fbab2f

APP\_VERSION: 1.0.0-20191101\_193259.5a48b50bd

Enter email for weekly newsletter.

Sign Up

☐ Mobile apps

Walmart Services

Get to Know Us

Walmart.com

**Customer Service** 

Grocery Pickup & Delivery

Our Company

Walmart Labs

Help Center

In The Spotlight

MoneyCenter

Digital Museum

Our Ads

Returns

Ellen's List Electronics

Walmart Credit Card

Our Suppliers

Terms of Use

Product Recalls

Tovs

- Smart & Final -

Order S	ummary V	\$366.31
Cart De	etails	<u>Clear Cart</u>
AllowS	Substitutions For All i	
Order In	structions	
Have any s	special instructions that we should take into account when preparing an order?	
eg. Subst	titute baby food with any flavor	
Beverage	es	
	Hawaiian Punch Drink Box 40 ct (40 count)	\$89.91
	(-) 9 (+)	
Marin cell mi 15 m² l	Add Instructions	
Remove		Allow Substitution
	First Street, Water, Purified Drinking, 35 Bottle Value Pack (35 count)	\$39.90
	( <del>-</del> ) 10 ( <del>+</del> )	
£	Add Instructions	
Remove		
Kemove		Allow Substitution
Snacks		
	Cracker Jack, Popcorn and Peanuts, Original (24 count)	\$62.90
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	First Street, Popcorn, Cheese Flavored, 24 Pack (24 count)	\$77.94
		¥

Remove		
First Street, Popcom, Bi	utter Flavored, 24 Pack (24 count)	\$71.94
Remove YOUR ORDER		Allow Substitution
Subtotal		\$342.59
Delivery Fee Picking Fee		\$4.99 \$6.40
Тах		\$12.33
Estimated Total*		\$366.31
	CONTINUE CHECKOUT	
	CONTINUE SHOPPING	

### **Earliest Delivery Time**

Promo Code

Fri, Feb 7, 2020 8:00AM

\*Total prices are estimated prices only. Advertised prices change occasionally and depending on your time of delivery, your total price may vary. Other things, such as weighted items, can also impact your total price estimate. However, you will only be billed for the amount of actual products selected in store

APPLY



March 25, 2005

Jane Kolb, Dev. and Marketing Division Dept. of Recreation & Parks 1200 W Seventh St., Ste 700 Los Angeles CA 90017

This letter supersedes our letter dated May 3, 2000, to Joel Aivarez regarding tax exemption for the Department of Parks and Recreation in the City of Los Angeles.

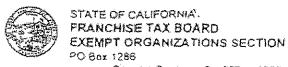
Since the Department is a governmental entity, we cannot grant exemption to it. However, it is exempt by virtue of the fact that it is a governmental entity. If you filed an Exemption Application on behalf of the Department, we would send you a letter language similar to the following:

Based on the information presented in your application, we have determined that the City of Los Angeles Department of Parks and Recreation is an agency of the City of Los Angeles and is operating for public purposes.

There is no provision in the California Revenue and Taxation Code that authorizes the Franchise Tax Board to grant tax exemption to an operation supported and controlled by the courts or a political subdivision. In HOUSING AUTHORITY OF LOS ANGELES COUNTY V. DOCKWEILER 14 C 2d, 437 (1939), the court determined that public bodies are not required to pay either income or franchise taxes since such taxes do not apply to those agencies.

Please feel free to contact me directly if you have any questions or if I can help you in any other way.

Peggy Jolly
Program Specialist
Exempt Organizations Unit
Business Entities Section
e-mail: peggy jolly@ftb.ca.gov



Rancho Cordova CA 95741-1286 (916) 845-4004 Fax (916) 845-0498 KATHLEEN CONNELL Chair

> DEAN ANDAL Member

8. TIMOTHY GAGE Member

May 3, 2000

Joel Alvarez, Grants & Partnerships Sect. Dept. of Recreation & Parks 200 N. Main St., Ste 1350 Los Angeles CA 90012

This will document the phone call in which we discussed the availability of a letter from us stating that the Department of Parks and Recreation in the City of Los Angeles is tax exempt. As we discussed, since the Department is a governmental entity, we cannot grant exemption to it. However, it is exempt by virtue of the fact that it is a governmental entity.

If you filed an Exemption Application on behalf of the Department, we would send you a letter language similar to the in it:

Based on the information presented in your application, we have determined that the City of Los Angeles Department of Parks and Recreation is an agency of the City of Los Angeles and is operating for public purposes.

There is no provision in the California Revenue and Taxation Code that authorizes the Franchise Tax Board to grant tax exemption to an operation supported and controlled by the courts or a political subdivision. In HOUSING AUTHORITY OF LOS ANGELES COUNTY V. DOCKWEILER 14 C 2d. 437 (1939), the court determined that public bodies are not required to pay either income or franchise taxes since such taxes do not apply to those agencies.

Therefore, we are taking no further action on your exemption application other than to notify you of your organization's status as explained above. Please contact this office if you have any questions.

I just want to reiterate that last sentence: If you have any questions or if I can help you in any other way, please feel free to contact me directly.

Peggy Jolly

Program Specialist

e-mail: peggy jolly@ftb.ca.gov

Internal Revenue Service

Department of the Treasury

P. Q. Box 2508 Cincinnati, OH 45201

Date: May 2, 2000

City of Los Angeles Office of Controller 200 N. Main St. Rm. 1200

Los Angeles, CA 90012-4125

Person to Contact: Tonya Martin 31-03017 Customer Service Representative Toll Free Telephone Number:

8:90 a.m. to 9:30 p.m. EST 877-829-5500 Fax Number: 513-263-3756

Employer Identification Number: 95-6000735

Dear Sir or Madam:

This is in response to your telephone call requesting for information concerning your organization's exemption from Federal income tax.

As an instrumentality of a governmental unit, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in mag

> "Gross income does not include income derived from the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ...\*

Because your organization is an instrumentality of a governmental unit, its income is not taxable as explained above. Contributions to instrumentalities are deductible under Section 170(c)(1) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

for Robert C. Padilla

Manager, Customer Service