



State of California  
Franchise Tax Board

PO Box 1286  
Rancho Cordova CA 95741-1286

Date: 06.16.2020  
In Reply, Refer to: 760:TG:F120

IGRID MITTERMAIER  
C/O ADLER & COLVIN  
135 MAIN ST 20TH FL  
SAN FRANCISCO CA 94105

Regarding: Account Number: 4325552  
Taxpayer's Name: TOPOS INSTITUTE

See the enclosed document(s).





STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
PO Box 1286  
Rancho Cordova CA 95741-1286

TOPOS INSTITUTE  
2140 SHATTUCK AVE STE 610  
BERKELEY CA 94704

Date: 06.16.2020  
Case: 33650731747377960  
Case Unit: 33650731747377963  
In reply refer to: 760:TG:F120

	<b>Tax-Exempt Status</b>
Regarding:	
Organization's Name:	TOPOS INSTITUTE
CCN:	4325552
Purpose:	Charitable / Educational
R&TC Section:	23701d
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	10/09/2019

## Exempt Acknowledgement Letter

We have received your federal determination letter and Form 3500A, *Submission of Exemption Request*, and have approved your request for California Tax-exempt status.

Under California law, Revenue and Taxation Code (R&TC) Section 23701 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.

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, refer to FTB Pub.1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **1068**.

All California public benefit corporations must register with the California Attorney General's Office Registry of Charitable Trusts within 30 days of first receiving any assets.

The Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means.

Please refer to [oag.ca.gov/Charities](http://oag.ca.gov/Charities) for further information on registration requirements and contact information. Also see the publication Attorney General's Guide for Charities.

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 [cdtfa.ca.gov](http://cdtfa.ca.gov).

Exempt Organizations Unit  
Telephone: 916.845.4171  
[ftbnonprofit@ftb.ca.gov](mailto:ftbnonprofit@ftb.ca.gov)

RECEIVED

JUN 22 2020

ADLER & COLVIN