



Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

In reply refer to: 9999999999
Apr. 01, 2016 LTR 3367C S0
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SAN PEDRO CITIZEN GUARD INC
LEE DWORSHAK



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Employer identification number: 81-1125867
Tax form: 1023
Document locator number: 17053-068-36203-6
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into two groups:

1. Those that can be processed based on information submitted
2. Those that require additional information to be processed

If your application falls in the first group you'll receive a determination letter within approximately 90 days from the date of this notice stating that you re exempt from federal income tax.

If your application falls in the second group, you'll be contacted when your application has been assigned to an Exempt Organizations specialist for review. You can expect to be contacted within approximately 180 days from the date of this notice. After 180 days, if you haven't been notified your application was assigned to a specialist, you can contact Customer Account Services Monday through Friday at the toll-free number shown above to check on its status. The individual calling on your behalf will need the following information:

- * Your name
- * Your employer identification number (EIN)
- * The document locator number listed above and assigned to your request
- * A proper power of attorney submitted with your exemption application, unless the individual calling is an officer or director and legally authorized to represent you

The IRS doesn't issue "tax-exempt numbers" or "tax-exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

Most organizations are required to file an annual information return

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(Form 990, Form 990-EZ, or Form 990-PF) or electronic notice (Form 990-N, the e-Postcard) while their applications for exemption or miscellaneous determination requests are pending. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked. Visit www.irs.gov and type "annual exempt organization return: who must file" in the search box for information on the types of organizations that are required to file annual returns or notices.

To receive the Exempt Organizations' EO Update, an electronic newsletter with information for tax-exempt organizations and tax practitioners, go to www.irs.gov/charities and click on "Free e-Newsletter."

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Sincerely yours,

A handwritten signature in black ink, appearing to read "J. Cooper", written in a cursive style.

Jeffrey I. Cooper
Director, EO Rulings & Agreement