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LETTER RULING E:EO:T:R:2-4

Horizons Unlimited of San
Francisco, Inc.
3001 - 22nd Street
San Francisco, California 94111

Gentlemen:

This refers to your letter of April 17, 1965, in which you request us to update our ruling letter of March 16, 1971. You particularly are interested in whether you are liable for Federal Unemployment Taxes.

Our records indicate you were advised on August 30, 1971, that you were not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code of 1954 because you are an organization described in Sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code.

Since we issued our ruling of March 16, 1971, there have been no significant changes in the format of ruling letters which recognize organizations as exempt under Section 501(c)(3) of the Code. Organizations exempt under Section 501(c)(3) are still immune from the taxes imposed by the Federal Unemployment Tax Act (FUTA). Because there have been no significant changes in the format of our ruling letters, we do not believe it is necessary to update our ruling, of March 16, 1971.

We hope this information clarifies matters for you.

Sincerely yours,

Milton Cerny
Milton Cerny
Chief, Rulings Section 2
Exempt Organizations
Technical Branch