

Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550279
June 24, 2009 LTR 4168C 0
77-0150580 000000 00 000
00042393
BODC: TE

MONTEREY BAY AQUARIUM RESEARCH
INSTITUTE
7700 SANDHOLDT RD
MOSS LANDING CA 95039-9644

23296

Employer Identification Number: 77-0150580
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 02, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in May 1988, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are a private operating foundation described in section 4942(j)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely yours,

A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, EO Determinations

Internal Revenue Service
District Director

Department of the Treasury

MAY 11 1988 REC'D

P O BOX 486
LOS ANGELES, CA 900530486

Employer Identification Number:
77-1050580

Date: MAY 3, 1988

Case Number:
958060079

MONTEREY BAY AQUARIUM RESEARCH
INSTITUTE
160 CENTRAL AVENUE
PACIFIC GROVE, CA 93950

Contact Person:
MAMLATDARNA, CHITRA
Contact Telephone Number:
(213) 894-4763

Accounting Period Ending:
December 31
Caveat Applies:
yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. Based on the information supplied, we have also determined that you are an operating foundation as defined in section 4942(j)(3).

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. The Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for each return filed late, unless there is reasonable cause for the delay.

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You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

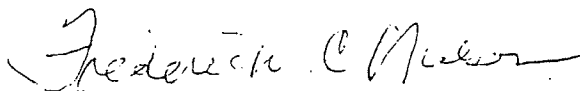
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and private foundation status, you should keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Frederick C. Nielsen
District Director

MONTEREY BAY AQUARIUM RESEARCH

Your tax-exempt status is predicated on the understanding that results of any research grants made for scientific purposes will be made available to the public on a non-discriminatory basis.

FRANCHISE TAX BOARD

9750 BUSINESS PARK DRIVE, SUITE 214
SACRAMENTO, CALIFORNIA 95827-1702

March 29, 1988

In reply refer to
347:APP:RB:rk:g

Monterey Bay Aquarium Research Institute
160 Central Avenue
Pacific Grove, CA 93950

RECEIVED

MAR 31 1988

MONTEREY BAY AQUARIUM RESEARCH INSTITUTE

Purpose : Scientific
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 1196844

On the basis of the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Exemption from federal income or other taxes and other state taxes requires separate applications.

Special Audit Section
Telephone (800) 852-7050

cc: Finch, Montgomery & Wright
Registrar of Charitable Trusts