



State of California  
Franchise Tax Board

PO Box 1286  
Rancho Cordova CA 95741-1286

OMNI NANO  
11835 OLYMPIC BL STE 1155-E  
LOS ANGELES CA 90064

Date: 01.15.14  
Case: 26600536673416516  
Case Unit: 26600536673416520  
In reply refer to: 760:TLS:F120

Regarding	: Tax-Exempt Status
Organization's Name	: Omni Nano
CCN	: 3524948
Purpose	: Charitable
R&TC §	: 23701d
Form of Organization	: Affirmation Incorporated
Accounting Period Ending	: 12/31
Tax-Exempt Status Effective	: 12/06/2012

## Exempt Acknowledgement Letter

We have received your federal determination letter that shows tax exemption under Internal Revenue Code (IRC) Section (§) 501(c) (3).

Under California law, Revenue and Taxation Code (R&TC) §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, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **1068**.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at [boe.ca.gov](http://boe.ca.gov).

Theresa L. Schock  
Telephone: 916.845.4171  
Fax: 916.843.0932

cc: Becki Ueno