



STATE OF CALIFORNIA
EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

Date: 05/30/2025

Exempt Acknowledgement Letter

STEM AVIATION ACADEMY
2006 PALOMAR AIRPORT RD STE 103
CARLSBAD CA 92011-4419

Entity: CCN:5690864

Why You Received This Letter

This letter is in regard to tax-exemption status for:

- Organization's Name: STEM AVIATION ACADEMY
- CCN: 5690864
- Purpose: Charitable
- R&TC Section: 23701d
- Form of Organization: Incorporated
- Accounting Period Ending: 12/31
- Tax-Exempt Status Effective: 05/01/2023

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.

What You Need to Do

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the 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 complete filing requirements, refer to FTB Pub. 1068, Exempt Organizations - Filing Requirements. Go to ftb.ca.gov/Forms 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** 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**.

Connect With Us

Web: **ftb.ca.gov**

Phone: 916.845.4171 from 7 a.m. to 4:30 p.m. weekdays, except state holidays
916.845.6500 from outside the United States.

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

Exempt Application Unit

Telephone: 916.845.4171

CC: NIKKI SEMANCHIK