



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248574155
Apr. 01, 2011 LTR 4170C E0
95-1855640 000000 00

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BODC: TE

MUSEUM OF CONTEMPORARY ART
SAN DIEGO
% ANGELA BARTHOLOMEW
1100 KETTNER BLVD
SAN DIEGO CA 92101



024293

Person to Contact: Ms. Krah
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 23, 2011, regarding the tax-exempt status of Museum of Contemporary Art San Diego.

Our records indicate that a determination letter was issued in January 1943, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown above.

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Sincerely yours,



S. A. Martin, Operations Manager
Accounts Management Operations