

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUNE 23, 2006**

WHOMENTORS.COM, INC.  
101A CLAY ST, #250  
SAN FRANCISCO, CA 94111

Rauhmel Fox Robinson  
Director and Chief Executive Officer

Employer Identification Number:  
76-0745699  
DLN:  
17053346012035  
Contact Person:  
ANDREA SECK ID# 9105542  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
January 31  
Public Charity Status:  
509(a)(2)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
February 5, 2004  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
January 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization

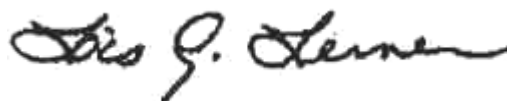
If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

Letter 1045 (DO/CG)

WHOMENTORS.COM, INC.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,

A handwritten signature in black ink, reading "Lois G. Lerner". The signature is written in a cursive, flowing style.

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)



## Elimination of the Advance Ruling Process

The IRS has issued [regulations](#) which eliminate the advance ruling process for a section 501(c)(3) organization. Under the new regulations, a new 501(c)(3) organization will be classified as a [publicly supported charity](#), and not a private foundation, if it can show that it reasonably can be expected to be publicly supported when it applies for tax-exempt status.

Under the old regulations, an organization that wanted to be recognized by the IRS as a publicly supported charity instead of a private foundation had to go through an extended two-step process. First, the organization had to declare that it expected to be publicly supported on an on-going basis. Then, after five years, it had to file [Form 8734, Support Schedule for Advance Ruling Period](#), showing the IRS that it actually met the public support test. If it didn't meet the test, it was designated a tax-exempt private foundation and would be [subject to stricter rules](#).

The new rules no longer require the organization to file Form 8734 after completing its first five tax years. Moreover, the organization retains its public charity status for its first five years regardless of the public support actually received during that time. Instead, beginning with the organization's sixth taxable year, it must establish that it meets the public support test by showing that it is publicly supported on its [Schedule A to Form 990, Return of Organization Exempt From Income Tax](#). [Transition rules](#) apply to organizations that have previously received advance rulings.

### Additional information

- [Most Organizations Not Required to File Form 8734](#)
- [News release](#)
- [Notice of Proposed Rulemaking](#)
- [Former process](#)
- [Form 8734 instructions](#)

*Page Last Reviewed or Updated: January 30, 2012*



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHO CORDOVA CA 95741-1286

In reply refer to  
755:AFF:CAM

May 12, 2008

WHOMENTORS.COM, INC.  
RAUHMEI FOX ROBINSON  
101A CLAY STREET, STE 250  
SAN FRANCISCO CA 94111

Purpose : CHARITABLE  
Code of Section : 23701d  
Form of Organization : Foreign Corporation  
Accounting Period Ending : January 31  
Organization Number : 2439327

EXEMPT ACKNOWLEDGEMENT LETTER

This letter acknowledges that the Franchise Tax Board (FTB) has received your federal determination letter that shows exemption under Internal Revenue Code (IRC) Section 501(c)(3). Under California law, Revenue and Taxation Code (R&TC) Section 23701d(c)(1) provides that an organization is exempt from taxes imposed under Part II upon submission of the federal determination letter approving the organization's tax-exempt status pursuant to Section 501(c)(3) of the IRC.

R&TC Section 23701d(c)(1) further provides that the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status under IRC Section 501(c)(3). The effective date of your organization's California tax-exempt status is 03/03/2004.

Under R&TC Section 23701d(c), any change to your organization's operation, character, or purpose that has occurred since the federal exemption was originally granted must be reported immediately to this office. Additionally, organizations are required to be organized and operating for nonprofit purposes to retain California tax-exempt status.

May 12, 2008  
WHOMENTORS.COM, INC.  
ENTITY ID: 2439327  
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For filing requirements, see FTB Pub. 1068, Exempt Organization - Requirements for Filing Returns and Paying Filing Fees. Go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for 1068.

Note: 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 [www.boe.ca.gov](http://www.boe.ca.gov).

C MARTIN  
EXEMPT ORGANIZATIONS  
BUSINESS ENTITIES SECTION  
TELEPHONE (916) 845-5145  
FAX NUMBER (915) 843-0202

RTF: