



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
May 16, 2024
Employer ID number:
23-7103035
Form 990 required:
Yes
Person to contact:
Name: E Kramer
ID number: 1002988929

HORIZONS UNLIMITED OF SAN FRANCISCO INC
440 POTRERO AVE
SAN FRANCISCO, CA 94110

Dear Sir or Madam:

We're responding to your request dated April 24, 2024, about your tax-exempt status.

We issued you a determination letter in March 1971, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



DO 94
EIN 237103035

WASHINGTON, DC 20224

MAY 23 1975
E:EO:TR:2-4
Horizons Unlimited of San
Francisco, Inc.
3001 - 22nd Street
San Francisco, California 94111

Gentlemen:

This refers to your letter of April 17, 1965, in which you request us to update our ruling letter of March 16, 1971. You particularly are interested in whether you are liable for Federal Unemployment Taxes.

Our records indicate you were advised on August 30, 1971, that you were not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code of 1954 because you are an organization described in Sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code.

Since we issued our ruling of March 16, 1971, there have been no significant changes in the format of ruling letters which recognize organizations as exempt under Section 501(c)(3) of the Code. Organizations exempt under Section 501(c)(3) are still immune from the taxes imposed by the Federal Unemployment Tax Act (FUTA). Because there have been no significant changes in the format of our ruling letters, we do not believe it is necessary to update our ruling, of March 16, 1971.

We hope this information clarifies matters for you.

Sincerely yours,

Milton Cerny
Milton Cerny
Chief, Rulings Section 2
Exempt Organizations
Technical Branch