

**Internal Revenue Service**

**Date:** May 12, 2004

Tony Larussas Animal Rescue Foundation  
P.O. Box 30215  
Walnut Creek, CA 94598-9215

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Mrs. Jones 31-03886  
Customer Service Specialist

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

68-0240341

Dear Sir or Madam:

This is in response to your request of May 12, 2004, regarding your organization's tax-exempt status.

In July 1996 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

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Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services



KRISTIN B. CONNELLY  
 CONTRA COSTA CLERK-RECORDER  
 555 ESCOBAR STREET  
 MARTINEZ, CA 94553  
 (925) 335-7900

F-2023-0005517



FILED

October 20, 2023

KRISTIN B. CONNELLY

CLERK-RECORDER

By [Signature]  
 Deputy clerk

Original  New Filing (Change in Facts)  Refile (No Change in Facts) Expires: 10/19/2028  ID Checked  Received by Mail

FILING FEE: \$30.00 - \$7.00 per each additional Business Name or Registrant Owner \$44 CH#56798 R#94062

**FICTITIOUS BUSINESS NAME STATEMENT**

\* The following person (persons) is (are) doing business as: JOYBOUND PEOPLE AND PET ALLIANCE, JOYBOUND PEOPLE AND PETS, JOYBOUND

** Street Address (No PO Box, Postal Facility or PMB) 2890 MITCHELL DR				Mailing Address if Different		
City WALNUT CREEK	State CA	Zip Code 94598	County C.C.	City	State	Zip Code
*** 1. REGISTRANT NAME & ADDRESS				*** 2. REGISTRANT NAME & ADDRESS		
Name TONY LARUSSA'S ANIMAL RESCUE FOUNDATION				Name		
Street Address (No PO Box, Postal Facility or PMB) 2890 MITCHELL DR,				Street Address (No PO Box, Postal Facility or PMB)		
City, State & Zip Code WALNUT CREEK, CA 94598				City, State & Zip Code		
*** 3. REGISTRANT NAME & ADDRESS				*** 4. REGISTRANT NAME & ADDRESS		
Name				Name		
Street Address (No PO Box, Postal Facility or PMB)				Street Address (No PO Box, Postal Facility or PMB)		
City, State & Zip Code				City, State & Zip Code		

Note: If more than Four Registrants, attach additional Sheet

\*\*\*\* This business is conducted by:

<input type="checkbox"/> An Individual	<input type="checkbox"/> A General Partnership	<input type="checkbox"/> A Limited Liability Company, State of Organization: _____
<input type="checkbox"/> A Married Couple	<input type="checkbox"/> A Limited Partnership	<input checked="" type="checkbox"/> A Corporation, State of Incorporation: <u>CA</u>
<input type="checkbox"/> Copartners	<input type="checkbox"/> A Trust	<input type="checkbox"/> A Limited Liability Partnership:
<input type="checkbox"/> Joint Venture	<input type="checkbox"/> State/Local Registered Domestic Partners	<input type="checkbox"/> An Unincorporated Association other than a partnership

\*\*\*\*\*The registrant commenced to transact business under the fictitious business name or names listed above on: N/A  
 Enter N/A if you have not yet commenced to transact business Npte: Cannot be a future date (Month/Day/Year or N/A)

I declare that all information in this statement is true and correct. (A registrant who declares as true any material matter pursuant to Section 17913 of the Business and Professions Code that the registrant knows to be false is guilty of a misdemeanor punishable by a fine not to exceed one thousand dollars (\$1,000).)

Print Name of Signer. If Corporation or LLC, also print title of Officer/Manager.  
**CHERYL MCKENNA-CFO (CHIEF FINANCIAL OFFICER)**

Signature of Registrant [Signature], CFO

NOTICE—IN ACCORDANCE WITH SUBDIVISION (a) OF SECTION 17920, A FICTITIOUS NAME STATEMENT GENERALLY EXPIRES AT THE END OF FIVE YEARS FROM THE DATE ON WHICH IT WAS FILED IN THE OFFICE OF THE COUNTY CLERK, EXCEPT, AS PROVIDED IN SUBDIVISION (b) OF SECTION 17920, WHERE IT EXPIRES 40 DAYS AFTER ANY CHANGE IN THE FACTS SET FORTH IN THE STATEMENT PURSUANT TO SECTION 17913 OTHER THAN A CHANGE IN THE RESIDENCE ADDRESS OF A REGISTERED OWNER. A NEW FICTITIOUS BUSINESS NAME STATEMENT MUST BE FILED BEFORE THE EXPIRATION.

THE FILING OF THIS STATEMENT DOES NOT OF ITSELF AUTHORIZE THE USE IN THIS STATE OF A FICTITIOUS BUSINESS NAME IN VIOLATION OF THE RIGHTS OF ANOTHER UNDER FEDERAL, STATE, OR COMMON LAW (SEE SECTION 14411 ET SEQ., BUSINESS AND PROFESSIONS CODE).

**CERTIFICATION**  
 I HEREBY CERTIFY THAT THIS COPY IS A CORRECT COPY OF THE ORIGINAL STATEMENT ON FILE IN MY OFFICE.

KRISTIN B. CONNELLY, CONTRA COSTA CLERK-RECORDER

BY: [Signature] DEPUTY CLERK