

Richard Nixon Presidential Library  
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Folder List

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60	21	n.d.	Memo	Note re: "rec'd in envelope from V. Earl Roberts...re: financing for the files case". 1 page.
60	21	06/16/1962	Letter	To V. John Krehbiel from H.R. Haldeman re: San Diego Research Library files. 1 page.
60	21	04/17/1952	Letter	To San Diego Research Library from John J. Campbell of the Franchise Tax Board Re: Exemption from Franchise Tax. 1 page.
60	21	10/31/1955	Letter	To San Diego Research Library from P. Harvey Needham of the U.S. Treasury Department re: income tax. 2 pages.

rec'd. in envelope from

V. Earl Roberts  
4230 Arguello  
San Diego 3, Calif.

(carbon copies) - sent to Krehbiel 6/21  
"re: financing for the  
files case"

June 16, 1962

Dear John:

This will follow-up our earlier conversation regarding the San Diego Research Library files and their pending suit for recovery of same.

It is my understanding that you have contacted several interested parties who would be willing to underwrite the financial obligations involved in continuing this suit. I think that these parties or their representatives should be put directly in touch with Earl Roberts in San Diego. You can reach him at Belmont 4-1494.

Earl feels that contributions made directly to the San Diego Research Library, Inc. would qualify as tax deductible. I have told him that financial support would be forthcoming from Los Angeles.

Best regards.

Sincerely,

H. R. Haldeman

Mr. V. John Krehbiel  
914 South Olive  
Los Angeles, California

Personal

File: San Diego Research Library (Folder)  
x Krehbiel  
x date

STATE OF CALIFORNIA  
Office of  
FRANCHISE TAX BOARD

Sacramento 14.

April 17, 1952

San Diego Research Library  
c/o George W. Fisher  
618 San Diego Trust & Savings Bldg.  
San Diego 1, California

Gentlemen:

Re: Exemption From Franchise Tax

It is the opinion of this office, based upon the evidence presented, that you are exempt from State franchise tax under the provisions of Section 23701d of the Revenue and Taxation Code, as it is shown that you are organized and operated exclusively as an educational organization.

Accordingly, you will not be required to file franchise tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to this office in order that their effect upon your exempt status may be determined.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 100 by the 15th day of the fifth month following the close of your fiscal year with this office as long as this exemption remains in effect. However, if you have income that is taxable under the provisions of Section 23771 of the Revenue and Taxation Code, a return on Form 100 must be filed by the 15th day of the third month following the close of your fiscal year. These forms may be obtained from this office or any of its branches.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by Sections 17315, 17316, 17317, and 24121k of the Revenue and Taxation Code.

If the organization is not yet incorporated or has not yet qualified to do business in California, this approval will expire within thirty days unless incorporation or qualification is completed within such period.

Very truly yours,

MAH:seb  
cc - Secretary of State  
cc - P. Russell

FRANCHISE TAX BOARD  
John J. Campbell  
Executive Officer

By Milton A. Huot  
Milton A. Huot  
Associate Tax Counsel

U. S. TREASURY DEPARTMENT

Washington 25

Oct 31 1955

Office of  
Commissioner of Internal Revenue

Address reply to  
Commissioner of Internal Revenue  
and refer to  
T:R:PEC:8  
WEP

San Diego Research Library  
633 Kettner Boulevard  
San Diego, California

Gentlemen:

This is in reply to your letter of September 3, 1955, submitting additional information for use in determining your status for Federal income tax purposes.

Information submitted shows that you were incorporated on May 3, 1952, under the laws of the State of California for the purposes, stated briefly, of collecting, evaluating, and disseminating factual information concerning individuals and organizations that are subversive to the principles of the Constitution of the United States. Your by laws provide that no member shall be liable for or required to pay any membership fee or any dues or any assessment.

It is stated in the exemption application that you are engaged in collecting, evaluating, and maintaining factual information concerning organizations and individuals that are subversive and disseminating such information, upon request, to communities, state and federal authorities, individuals and corporations without any charge for such services. In your letter of September 3, 1955, it is stated that you do not determine that individuals or organizations are subversive, but collect factual information from all possible sources, leaving the evaluation to those to whom the information is made available.

Your income is derived from contributions by individuals and business firms. Your disbursements are for salary, newspaper subscriptions, and miscellaneous expenses.

Section 501 (c) of the Code of 1954 describes certain organizations exempt from income tax under section 501 (a) and reads, in part, as follows:

"(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual,

no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office."

After careful consideration of all the information submitted, it is our opinion that you are not organized and operated exclusively for educational purposes or for any of the other purposes specified in section 501 (c) (3) of the Code of 1954. It is held therefore, that you are not entitled to exemption as an organization described in that section of the law.

However, it is shown that you are a civic league or organization not organized for profit but operated exclusively for the promotion of social welfare, or for purposes beneficial to the community as a whole. Accordingly, it is concluded that you are exempt from Federal income tax as an organization described in section 501 (c) (4) of the Code of 1954.

You are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from your District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

The District Director of Internal Revenue at Los Angeles, California, is being advised of this action.

Very truly yours,

P. Harvey Needham  
Chief, Pensions and  
Exempt Organizations Branch