

## Non-Profit

### Internal Revenue Code

Educational corporation  
501 (c) (3)

### Identification Number

95-3068257

### California Revenue Code

Public benefit educational  
corporation, section 23701d

### Non-Profit Number

LA: EO: 78: 561

### Resale Number

SREA 24-761838

All donations are  
tax-deductible for both  
Federal Income Tax and  
California Franchise Tax.



Deaf children in Albuquerque, New Mexico.

## Center For Sutton Movement Writing

The SignWriting Literacy Project and the Deaf Action Committee For SignWriting (the DAC) are sponsored by the Center For Sutton Movement Writing, Inc., a non-profit, tax-exempt, educational organization founded in Southern California in 1974. Directed by Valerie Sutton, the Center collects funds for publishing books and video tapes, developing computer software and fonts, training instructors, paying Deaf staff members to develop educational materials, designing and posting free educational web sites, and presenting workshops. The popular **SignWritingSite** was established on the web in September, 1996. The **SignWriting Internet List** for educators and researchers began in 1997. The **SignWriting Literacy Project** started in 1998. The **SignBank Database Project**, which provides the **SignWriting Online Dictionary** for thousands of Deaf people worldwide, began development in 2001. SignBank was released on CD-ROM, and became available as free software to download in 2002. The **SignBankSite combined with SignPuddle Online Web-Dictionaries** was established in 2004-2005, free on any web browser, providing instant information. Search sign language dictionaries, translate from English words to signs, send email in SignWriting and create your own signs and add them to the online dictionary. **SignBankSite: [www.SignBank.org](http://www.SignBank.org).**

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Center For Sutton Movement Writing Inc • a tax-exempt, 501c3 educational nonprofit  
Deaf Action Committee For SignWriting • P.O. Box 517 • La Jolla • CA • 92038-0517 • USA  
DAC@SignWriting.org • [www.SignWriting.org](http://www.SignWriting.org) • voice: 858-456-0098 • fax: 858-456-0020



## FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95867

Telephone (916) 355-0392

September 28, 1976

In reply refer to  
344:RDM:vc:g

Center For Sutton Movement Writing, Inc.  
6097 Deerford Row, La Jolla, CA. 92037  
Identification Number: 95-3068257

Purpose: Charitable & Educational  
Form of Organization: Corporation  
Accounting Period Ending: December 31  
Organization Number:

Based on the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 2370ld, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4-1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 3rd month ( 2- 1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 30 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

\*We are returning duplicates of documents submitted with the application.

Jim Giroud  
Supervisor  
Exempt Organizations

~~XXX~~ cc: Secretary of State (Corp.)      cc: Stanley P. Witkow  
cc: Registrar of Charitable Trusts

Address any reply to: P.O. Box 2350, Los Angeles, Calif. 90053

**Department of the Treasury**

LA:EO:78:561

PROOF OF 501 (c) (3) STATUS

**District Director**

**Internal Revenue Service**

Date: **MAR 28 1978** In reply refer to: **J. Jones**  
**L-178, Code 411 EOG-2:1**

**Determination Section (213) 688-4553**

- ▷ **Center For Sutton Movement Writing, Inc.**  
6097 Deerford Row, La Jolla, CA. 92037  
Identification Number: 95-3068257

**Purpose: Educational**  
**Accounting Period Ending: December 31**

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than ~~\$5,000~~<sup>10,000</sup>, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

*W. H. Connett*

District Director

Payments made to you for books, instruction, or any other services do not constitute a deductible charitable contribution to the purchaser. They should be so advised.