

POST OFFICE		Main Office Widow Services San Diego, California 92101		\$ 30.00	No. 74
AMOUNT (To be written)				thirty — <sup>no</sup> / <sub>100</sub> DOLLARS	
FOR		Bulk Mailing Fee		A/C NO.	POSTMASTER ID#
(Show address only when receipt is mailed)					DATE
Received from:		Citizens United for Racial Equality			5-10-68
					PERMIT NO. 714

POD FORM 3544  
MAY 1966

POST OFFICE RECEIPT FOR MONEY

Original

POST OFFICE		Main Office Widow Services San Diego, California 92101		\$ 15.00	No. 73
AMOUNT (To be written)				Fifteen — <sup>no</sup> / <sub>100</sub> DOLLARS	
FOR		Per. Dmg. Appl. Fee		A/C NO.	POSTMASTER ID#
(Show address only when receipt is mailed)					DATE
Received from:		Citizens United for Racial Equality			5-10-68
					PERMIT NO. 714

POD FORM 3544  
MAY 1966

POST OFFICE RECEIPT FOR MONEY

Original

POST OFFICE DEPARTMENT  
**AUTHORIZATION TO MAIL WITHOUT AFFIXING POSTAGE STAMPS**

You are authorized to mail at this post office matter bearing permit imprints, postage to be paid in money under the provisions of Part 144, Postal Manual.

POST OFFICE (City, State and ZIP Code)

San Diego, California 92101

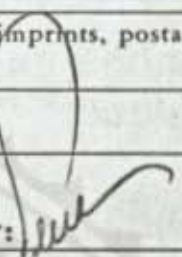
PERMIT NUMBER

DATE OF ISSUANCE

SIGNATURE OF POSTMASTER

714

May 10, 1968

Ralph S. Colonell by: 

(CURE)

Citizens United for Racial Equality

NAME OF PERMIT HOLDER

TO: 520 E Street

ADDRESS

San Diego, California 92101

CITY

STATE

ZIP CODE

POD Form 3601  
June 1965

U.S. GOVERNMENT PRINTING OFFICE : 1965 OF-775-971





STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
1025 F Street  
Sacramento, California 95814

# QUESTIONNAIRE FOR EXEMPT ORGANIZATIONS

1970



## FRANCHISE TAX BOARD

1025 F STREET

SACRAMENTO, CALIFORNIA 95814 return within 30 days to insure continued exempt status of the organization.

June 7, 1968

CITIZENS UNITED FOR RACIAL EQUITY, INC.

Citizens United for Racial Equality, Inc.

c/o Martin F. Bloom, Attorney

822 San Diego Trust & Savings Building

San Diego, CA, 92101

Do Not Use This Space

To Corp. Accty

Exempt ☒ Not Exempt ☐

To E. of Section

Confirmation Sent

CA FEIN

Organization name (See Instruction 5)

Posting Code (See Instruction 4)

Re: Exemption from franchise tax

Gentlemen:

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 23701 of the Revenue and Taxation Code, as it is shown that you are organized and operated exclusively as a Civic League.

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. You are required to report any such changes immediately to this office in order that their effect upon your exempt status may be determined.

If in any year your gross income exceeds \$25,000, you are required to file an information return on Form 199 on or before the 15th day of the 5th month following the close of your fiscal year. These forms will be mailed to you if you provide us with your current postal address.

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

Very truly yours,

*Donald H. Reinholdt*

Donald H. Reinholdt  
Associate Tax Counsel

Significant income from advertising in the monthly newsletter will subject the organization exemption to revocation.

DHR:ef

cc: Secretary of State  
(c, f, g, i, j, l, m)

FTB 4210 (3-67)



**US Treasury Department**

**District Director**

**Internal Revenue Service**

Date: **JUL 28 1969**

In reply refer to: **688-4886**

**FL-438, Code 414 :EO:CK**



▷ **Citizens United for Racial Equality,  
Incorporated  
520 E. Street  
San Diego, California, 92101**

**Gentlemen:**

We have received your application for exemption from Federal income tax as an organization described in Section 501(c)(4) of the Internal Revenue Code.

An organization is not exempt as a matter of course or through a mere claim of compliance with the statutory requirements. Exemption will be recognized only when the evidence submitted to us shows that the statutory requirements have been met. Therefore, until you have established an exempt status, you are not relieved of the requirements for filing Federal income tax returns.

Please furnish us with the following additional information within 20 days from the date of this letter, so that we can further process your application. (No consideration may be given to your application until the information is received.)

- ☐ Two copies of your receipts and disbursements statement (showing sources of receipts and reasons for expenditures) for the years:
- ☐ Two copies of your balance sheet showing assets and liabilities as of the end of each of the following years:
- ☐ Two copies of the articles of incorporation or other document setting forth your aims and purposes.
- ☐ Two copies of your by-laws or similar code of regulations.
- ☒ A complete explanation of past, present and proposed activities.

Please send us a conformed copy of your Articles of Incorporation, showing approval by the Secretary of State for California, by letter or his endorsement stamp in the corner.

Please clearly define and describe the types or examples of political activities that you have or will engage in (referred to in Article II of your By Laws). Also please explain about your neighborhood sub-groups. How will your organization carry out its purposes and plans?

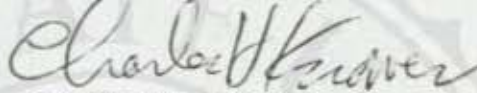
Citizens United for Racial Equality, Incorporated

How many members does your organization presently have?

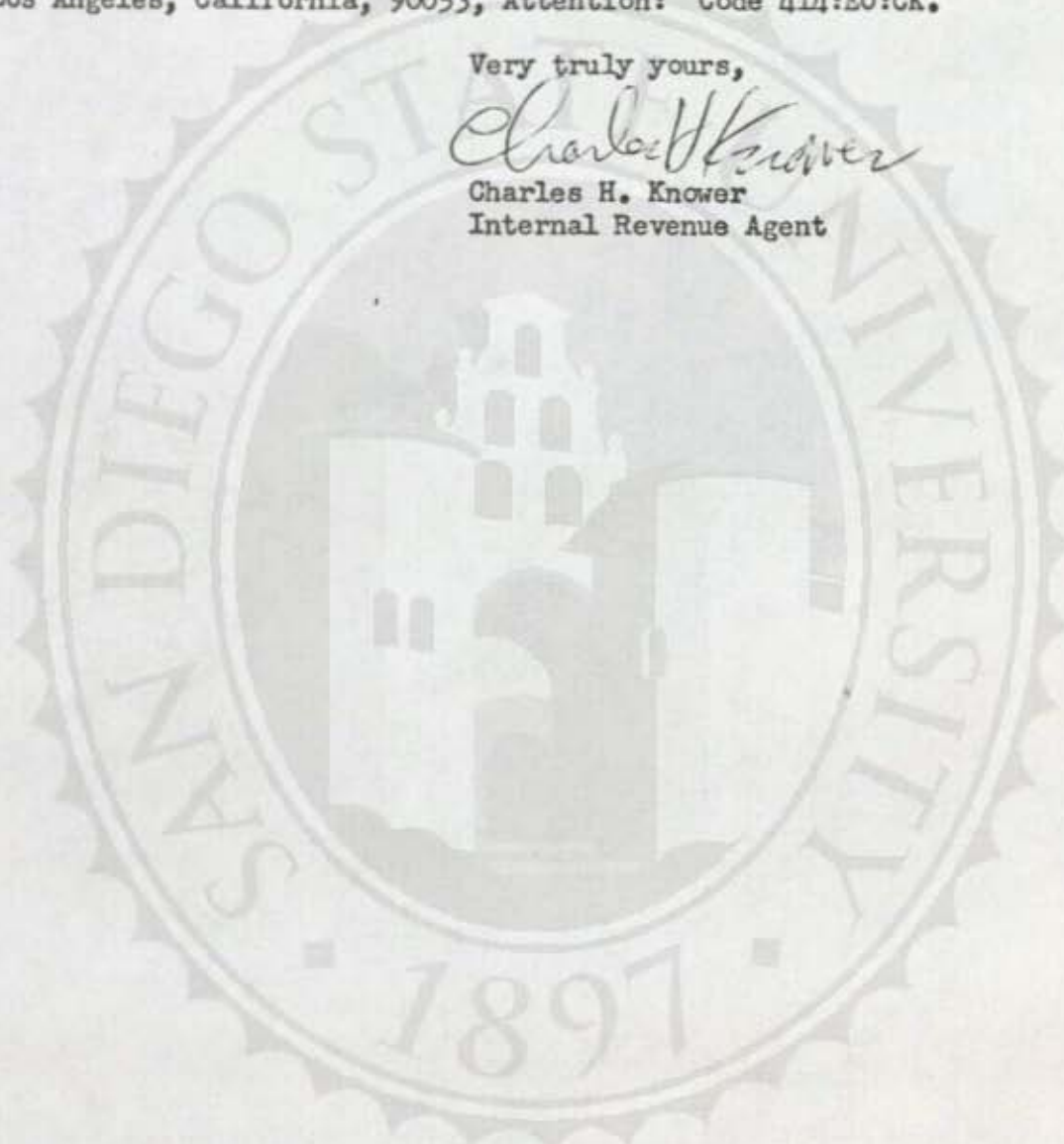
Please send us copies of your monthly news letters, so that we can see typical examples of them.

Please send your reply to Chief, Audit Division, P. O. Box 231, Los Angeles, California, 90053, Attention: Code 444:EO:CK.

Very truly yours,



Charles H. Knower  
Internal Revenue Agent







August 7, 1969

688-4886  
FL-438, Code 414:  
ED:CK

U. S. Treasury Department  
P. O. Box 231  
Los Angeles, California 90053

Gentlemen:

Thank you for considering our application for Federal income tax exemption. In this reply we will try to answer your questions of July 28, 1969.

The political activity of our organization has consisted of activities such as appearances before the Board of Education urging improvement of conditions to correct racial imbalance in San Diego schools. Enclosed find "CURE's First Year" which summarizes just about every activity we have engaged in. At no time have we or do we intend to support or oppose a particular candidate for office.

The neighborhood sub-groups is an activity which has not been started. However, in the future, we plan to contact our members and get them together with other members in their neighborhood, encourage them to circulate employment cards, (see enclosed), contact realtors in their area and respond to unfair conditions in their locality.

Ninety percent of our activity has been publication of the newsletter. But, in addition to that we co-sponsored with University of California Extension a workshop which endeavored to supply suggestions for what people could do to combat racism. Also, circulation of employment cards is a continuing activity. The method to implement our plans and purposes has been primarily through communication in the newsletter urging individuals to express their concern about racial matters to their elected officials, business leaders and acquaintances.

Enclosed are sample copies of the newsletter (#2, #5 and #8 are no longer available), employment cards and the statements made to the Board of Education.

Through May 31, 1969 we had 379 members and 120 subscribers. Since June 1, 1969 we have 83 new or renewed memberships and subscriptions.

Although in our application for income tax exemption we stated our fiscal year ended April 30, and our July 1969 newsletter states our fiscal year runs from May 1 to April 30, our Board of Directors, on

Page 2  
August 7, 1969  
688-4886  
FL-438, Code 414:EO:CK

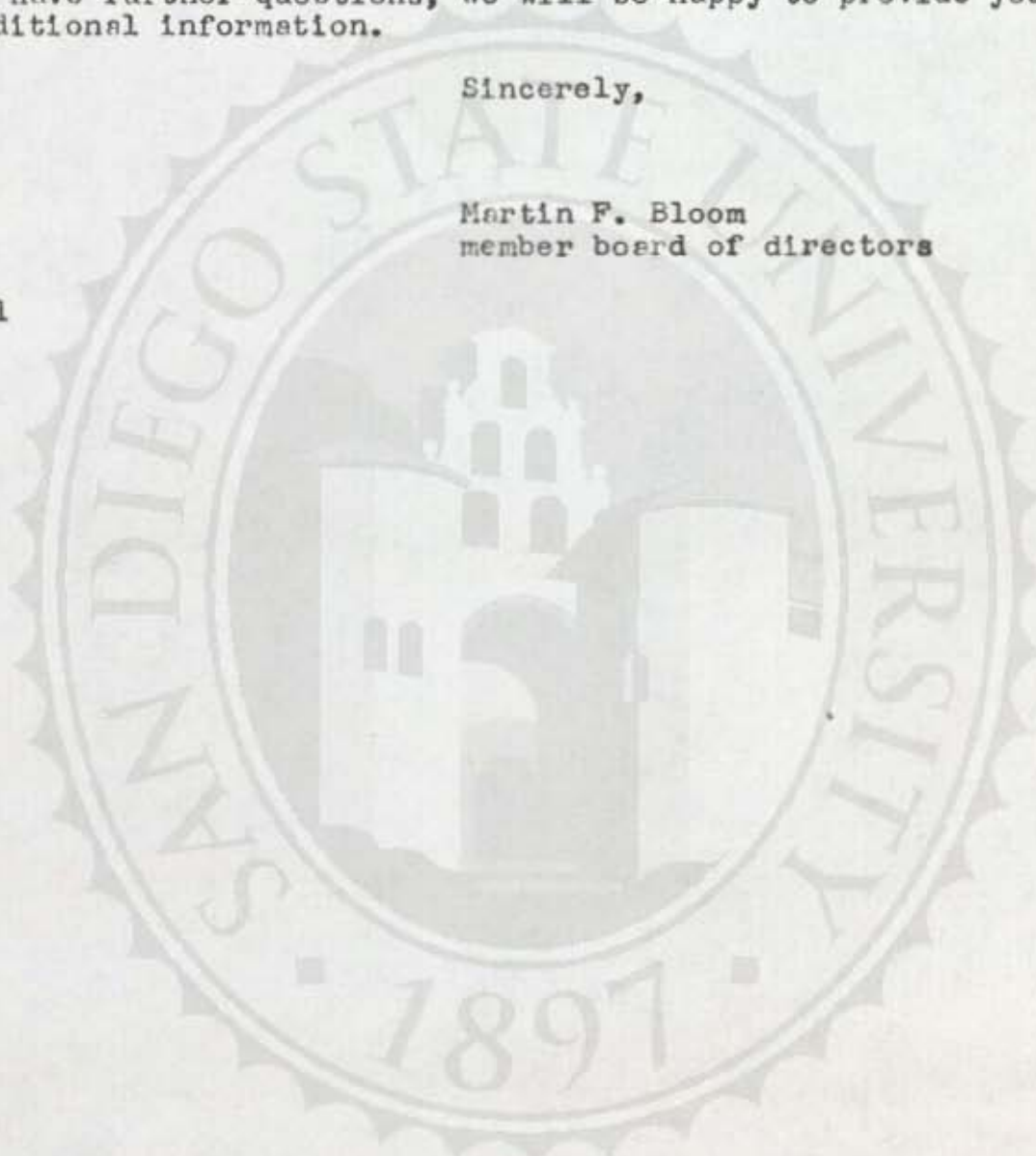
August 6, 1969 amended the by-laws to change our fiscal year to end May 31. A copy of the by-laws amendment is also enclosed, along with a financial statement covering the period from June 7, 1968 through May 31, 1969.

If you have further questions, we will be happy to provide you with any additional information.

Sincerely,

Martin F. Bloom  
member board of directors

MFB/dml  
enc.





FORD, HICKMAN AND TRAMMEL  
CERTIFIED PUBLIC ACCOUNTANTS  
530 BROADWAY  
SAN DIEGO, CALIFORNIA 92101  
234-2241

November 11, 1969

Citizens United for Racial Equality  
520 "E" Street  
San Diego, California 92101

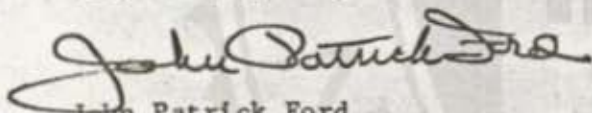
Attention: C. Shuford Swift

Enclosed in duplicate is your federal income tax return for the year ended May 31, 1969. The original return should be signed by a corporate officer, dated, and title indicated. The corporate seal must be affixed to the federal return.

The federal return should be filed November 15, 1969 with the Internal Revenue Service Center, Ogden, Utah 84405. No tax is due with this return.

A preaddressed envelope is enclosed for your convenience in filing this return. The duplicate copy of the return is to be retained in the corporate files.

Very truly yours,



John Patrick Ford  
/lo

Enclosures



FORM

1120

U.S. Treasury Department  
Internal Revenue Service

## U.S. Corporation Income Tax Return

For calendar year 1968 or other taxable year beginning

June 7, 1968, ending May 31, 1969  
(PLEASE TYPE OR PRINT)

1968

## Check if a—

- A Sole proprietorship ☐ or partnership ☐ electing under section 1361 to be taxed as a corporation.  
 B Consolidated return ☐  
 C Personal Holding Co. ☐  
 D Business Code No. (see page 7 of instructions.)

## Name

CITIZENS UNITED FOR RACIAL EQUALITY

## Number and street

520 - "E" Street, Room 502

## City or town, State, and ZIP code

San Diego, California 92101

## E Employer Identification No.

95-2551215

## F County in which located

San Diego

## G Enter total assets from line 14, column (D), Schedule L (See instruction R)

\$ 300

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME	1	Gross receipts or gross sales	Less: Returns and allowances	4,140
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		
	3	Gross profit		4,140
	4	Dividends (Schedule C)		
	5	Interest on obligations of the United States and U.S. instrumentalities		
	6	Other interest		
	7	Gross rents		
	8	Gross royalties		
	9	Net gains (losses)—(separate Schedule D)		
	10	Other income (attach schedule)		
	11	TOTAL income—Add lines 3 through 10		

DEDUCTIONS	12	Compensation of officers (Schedule E)		
	13	Salaries and wages (not deducted elsewhere)		
	14	Repairs (do not include capital expenditures)		
	15	Bad debts (Schedule F if reserve method is used)		
	16	Rents		
	17	Taxes (attach schedule)		
	18	Interest		
	19	Contributions (attach schedule—see instructions for limitation)		
	20	Casualty or theft losses (attach schedule)		
	21	Amortization (attach schedule)		
	22	Depreciation (Schedule G)		
	23	Depletion		
	24	Advertising		
	25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)		
		(b) Other employee benefit plans (see instructions)		
	26	Other deductions (attach schedule)	4,140	
	27	TOTAL deductions on lines 12 through 26.		4,140
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)		
29	Less: (a) Net operating loss deduction (see instructions—attach schedule)			
	(b) Special deductions (Schedule I)			
30	Taxable income (line 28 less line 29)		NONE	

TAX	31	TOTAL TAX (Schedule J)		NO TAX
	32	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy).		
		(b) 1968 estimated tax payments (include 1967 overpayment allowed as a credit—do not include any "quick refund" of overpayment of 1968 estimated tax applied for on Form 4466).		
		(c) Credit from regulated investment companies (attach Form 2439)		
		(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)		
	33	TAX DUE (line 31 less line 32). See instruction G for tax deposit system.		
	34	OVERPAYMENT (line 32 less line 31).		
	35	Enter amount of line 34 you want: Credited to 1969 estimated tax _____ Refunded _____		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE  
SEAL

11/13/69 Date

Signature of officer

President Title

11/12/69 Date

Individual or firm signature of preparer John Patrick Ford, Hickman and Trammel, San Diego, Calif.

Certified Public Accountants

TAXPAYER'S COPY



APPLICATION BY A CORPORATION FOR AUTOMATIC EXTENSION OF TIME  
TO FILE U.S. INCOME TAX RETURN

(Under section 6081(b) of the Internal Revenue Code)

NOTE: Prepare this form in duplicate. File the original with the internal revenue office with which you are required to file your income tax return. Attach the duplicate copy to your income tax return.

For taxable year beginning June 7, 1968, and ending May 31, 1969  
PLEASE TYPE OR PRINT

Name of corporation  CITIZENS UNITED FOR RACIAL EQUALITY, INC.	Employer Identification No.  95-2551215
--	---

Number and street  
  
520 "E" Street

City or town, State, and ZIP code  
  
San Diego, California 92101

1. Application is hereby made for an automatic extension of three months for filing the completed return of the corporation named herein in accordance with the provisions of section 6081(b) of the Internal Revenue Code.

Reason extension is applied for: Complete information is not yet available and will not be available in time to permit preparation of returns by normal due date

2. Indicate type of return to be filed:

☒ Form 1120, ☐ Form 1120F, ☐ Form 1120L, ☐ Form 1120M, ☐ Form 1120S.

3. Does application also cover subsidiaries to be included in a consolidated return?

☐ Yes ☒ No. If "Yes," list names and employer identification numbers on other side.

4. A remittance of an amount not less than 50 percent of the tax tentatively determined to be due (line 4(c)) for the taxable year shown above must accompany this application.

(a) Tentative amount of tax for the taxable year after taking into account any—

Foreign tax credit  
Investment credit  
Personal holding company tax  
Tax from recomputing prior year investment credit  
Credit from regulated investment companies  
Credit for Federal tax on nonhighway gasoline and lubricating oil

No tax

(b) Less: Payments on declaration of estimated tax (include amount of preceding year's overpayment allowed as a credit).....

(c) Balance due .....

(d) Amount of remittance (not less than 50 percent of line 4(c)) .....

No tax

SIGNATURE AND VERIFICATION (See instruction 6)

Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, that to the best of my knowledge and belief the statements made herein are true and correct, and that I am: ☒ an officer of the corporation; ☐ an agent enrolled to practice before the Internal Revenue Service; ☐ an attorney in good standing of the bar of the highest court of \_\_\_\_\_; or ☐ a certified public accountant duly qualified to practice in \_\_\_\_\_  
(Specify jurisdiction) (Specify jurisdiction)

Signature

Date

A COPY OF THIS APPLICATION MUST BE FILED WITH THE TAXPAYER'S COMPLETED RETURN



## Schedule I—SPECIAL DEDUCTIONS

- 1 (a) 85% of line 1, Schedule C . . . . .  
 (b) 62.462% of line 2, Schedule C (for taxable years ending after June 30, 1969, see instructions) . . . . .  
 (c) 85% of line 3, Schedule C . . . . .  
 (d) 100% of line 4, Schedule C . . . . .  
 2 Total—May not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85% limitation does not apply to a year in which a net operating loss occurs . . . . .  
 3 100% of line 8, Schedule C . . . . .  
 4 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .  
 5 Western Hemisphere trade corporations (see instructions) . . . . .  
 6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1 . . . . .

## Schedule J—TAX COMPUTATION (For taxable years ending after June 30, 1969, see page 6 of instructions)

- 1 Taxable income (line 30, page 1) . . . . . NONE  
 2 Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser) . . . . .  
 3 Line 1 less line 2 . . . . .  
 4 (a) 22% of line 1 . . . . .  
 (b) 26% of line 3 . . . . .  
 (c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2 . . . . .  
 5 (a) Income tax (line 4, or line 24 of separate Schedule D, whichever is lesser) . . . . .  
 (b) Tax Surcharge—10% of line 5(a) . . . . .  
 6 Foreign tax credit (attach Form 1118) . . . . .  
 7 Line 5 less line 6 . . . . .  
 8 Investment credit (attach Form 3468) . . . . .  
 9 Line 7 less line 8 . . . . .  
 10 (a) Personal holding company tax (attach Schedule 1120 PH) . . . . .  
 (b) Tax Surcharge—10% of line 10(a) . . . . .  
 11 Tax from recomputing a prior year investment credit (attach computation) . . . . .  
 12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1 . . . . . NO TAX

## Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date paid)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

H Date incorporated June 7, 1968

I (1) Did you at the end of the taxable year own directly or indirectly 50% or more of the voting stock of a domestic corporation? Yes ☐ No ☒

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50% or more of your voting stock? Yes ☐ No ☒  
 (For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:  
 (a) name, address, and identifying number; and  
 (b) percentage owned.

If the answer to (1) above is "Yes," also show the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☒. If "Yes," enter the aggregate gross dollar amount billed during the year. . . . .

K Did you claim a deduction for expenses connected with: Yes No

- (1) Entertainment facility (boat, resort, ranch, etc.) . . . . .  
 (2) Living accommodations (except employees on business) . . . . .  
 (3) Employees' families at conventions or meetings . . . . .  
 (4) Employee or family vacations not reported on Form W-2 . . . . .

L Taxable income (or loss) from line 30, page 1, Form 1120 for:  
 1965 -0- 1966 -0- 1967 -0-

M Refer to page 7 of instructions and state the principal:

Business activity Welfare and education

Product or service

N Were you a member of a controlled group subject to the provisions of:

- (1) Section 1561? . . . . . Yes ☐ No ☒  
 (2) Section 1562? . . . . . Yes ☐ No ☒

If answer to (1) or (2) is "Yes," check type of relationship:

- (a) parent-subsidiary ☐  
 (b) brother-sister ☐  
 (c) combination of (a) and (b) ☐ (see section 1563)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? Yes ☐ No ☒

O Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? . . . . . Yes ☐ No ☒

If "Yes," where were they filed? . . . . .

P Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☒. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q Did you pay dividends (other than stock dividends and distributions in exchange for stock) during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☒. (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you ever declare a stock dividend? . . . . . Yes ☐ No ☒



## Schedule L—BALANCE SHEETS

ASSETS		Beginning of taxable year		End of taxable year	
		(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .					300
2 Trade notes and accounts receivable . . . . .					
(a) Less allowance for bad debts . . . . .					
3 Inventories . . . . .					
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .					
(b) State, subdivisions thereof, etc. . . . .					
5 Other current assets (attach schedule) . . . . .					
6 Loans to stockholders . . . . .					
7 Mortgage and real estate loans . . . . .					
8 Other investments (attach schedule) . . . . .					
9 Buildings and other fixed depreciable assets . . . . .					
(a) Less accumulated depreciation . . . . .					
10 Depletable assets . . . . .					
(a) Less accumulated depletion . . . . .					
11 Land (net of any amortization) . . . . .					
12 Intangible assets (amortizable only) . . . . .					
(a) Less accumulated amortization . . . . .					
13 Other assets (attach schedule) . . . . .					
14 Total assets . . . . .					300
LIABILITIES AND STOCKHOLDERS' EQUITY					
15 Accounts payable . . . . .					
16 Mtgs., notes, bonds payable in less than 1 yr. . . . .					
17 Other current liabilities (attach schedule) . . . . .					
18 Loans from stockholders . . . . .					
19 Mtgs., notes, bonds payable in 1 yr. or more . . . . .					
20 Other liabilities (attach schedule) . . . . .					
21 Capital stock: (a) Preferred stock . . . . .					
(b) Common stock . . . . .					
22 Paid-in or capital surplus (attach reconciliation) . . . . .					
23 Retained earnings—Appropriated (attach sch.) . . . . .					
24 Retained earnings—Unappropriated . . . . .					
25 Less cost of treasury stock . . . . .					
26 Total liabilities and stockholders' equity . . . . .					300

INITIAL RETURN

## Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books . . . . .	300	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	300
3 Excess of capital losses over capital gains . . . . .		Schedule . . . . .	
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . . . .	
(a) Depreciation . . . . .		(b) Depletion . . . . .	
(b) Depletion . . . . .		9 Total of lines 7 and 8 . . . . .	300
6 Total of lines 1 through 5 . . . . .	300	10 Income (line 28, page 1)—line 6 less 9 . . . . .	-0-

## Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year . . . . .	-0-	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	300	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	300	6 Other decreases (itemize) . . . . .	
		7 Total of lines 5 and 6 . . . . .	
		8 Balance at end of year (line 4 less 7) . . . . .	300



NAME Citizens United For Racial Equality

## OTHER DEDUCTIONS

Distribution to related organizations	156
Postage	1,541
Printing	1,818
Program deficits	93
Promotion	15
Supplies	82
Telephone	70
Miscellaneous	65
	<u>3,840</u>

Exempt income - excess of cash receipts over disbursements - see explanation below

300  
4,140

## EXPLANATION RE: EXEMPT INCOME

The corporation was organized as a social welfare and educational organization which qualified for exemption under Section 23701(f) of the California Bonds and Corporation Tax Law. Application has been made for similar exemption under I.R.C. Section 501(c)(4).

Due to requests for additional information, the application has not been approved by the extended due date of the corporation's initial return. Pending approval as an exempt organization, the corporation is deferring the excess of receipts over disbursements and will file a Form 990 as soon as eligible to use this return.





November 19, 1969

Internal Revenue Service  
Washington, D. C. 20224

Attention: Joseph E. Acton

Re: T:MS:EO:R:1-JEA  
Citizens United for Racial Equality, Inc.

Dear Mr. Acton:

In reply to your letter of October 21, 1969, and in connection with your telephone conversation of November 12, 1969, with Martin F. Bloom, Attorney at Law, please find enclosed executed Authorization and Declaration, form 2848-D.

I will try to answer your questions in the order presented in your letter.

1. The manner in which we propose to promote on a community wide basis the principles of racial equality in San Diego County is two-fold. One, is through the publication of our monthly newsletter, copies of which have already been forwarded to you and additional more recent copies of which are enclosed herewith. I should think that the newsletters themselves speak for themselves and need no further elaboration. The second manner in which we propose to promote the principles of racial equality is by maintaining constant communication with government agencies such as the San Diego City Council, the Board of Education of the San Diego Unified School District, and the San Diego County Board of Supervisors designed primarily to point out to these agencies where they can improve racial equality within their jurisdictions. This would consist of pointing out such things as where minority groups are not receiving equality of services, where minority groups are not receiving equal employment opportunities with the agencies, and where the agencies can support human relations agencies and organizations in the community, such as the Citizens Interracial Committee.

qualifications of the

2. The reporters and authors of the articles which appear in the monthly newsletter are difficult to state. Rarely is an article written by a



professional writer. None of the authors or reporters are paid. All are volunteers. The editor is a housewife who had twelve units of journalism in college. Some of the writers have taken creative writing courses in college and most of the writers are college graduates. However, the articles are selected on the basis of content rather than the name of the author.

3. The only individual who lectured at the CURE , UCSD Workshop was Congressman James C. Corman of Van Nuys, California. His lecture concerned the manner in which the National Advisory Commission on Civil Disorders prepared its report, and on how the report was being received in the nation. Other than the fact that Mr. Corman is a congressman and was a member of the President's National Advisory Commission on Civil Disorders, we could not state his further qualifications.

4. The "telephone tree" consists of certain members who have indicated an interest in being advised of community matters about which there is insufficient time to include an article in the newsletter. This might include, for example, a message concerning an item on the agenda of the city council or the board of supervisors or the Board of Education related to an item of interest to our members. It might also include the information concerning the appearance at a meeting of some important or outstanding individual in the field of civil rights. Primarily, the objective of the "telephone tree" is to relay information of the same nature that would be in the newsletter.

5. The types of meetings and demonstrations which we urge our members to attend are primarily meetings of public bodies such as the city council, board of supervisors, and Board of Education. The only demonstration which I can recall urging our members to attend was a walk for justice which was designed to focus attention upon the poverty stricken elements of the community and to urge the County Board of Supervisors to take advantage of a federal surplus food program to feed such persons.

6. Please find enclosed samples of our "employment card" which is designed to be used by the customer when he feels that he is patronizing an establishment which does not appear to have equal employment policies.

7. We do not have any concrete proposals to initiate any "community wide action projects" at the present time. However, our presentations to the San Diego Board of Education requesting more integration of the public schools might be considered to be of community wide significance.

8. It is somewhat difficult to understand question No. 8, however, one of the things we encourage our members to do is contact realtors in their areas and advise them that they are in favor of open housing.

9. Fully ninety percent of our activities consists in the publication of the newsletter. The balance of our activities consists of circulating the employment cards, keeping ourselves informed regarding community activities, researching issues such as funding of the Citizens Interracial Committee, funding of school lunch programs, racial confrontations, and school integration.



Other activities, those which could be considered political activities, consist of making presentations before public agency such as the Board of Education, city council and board of supervisors. The contacts with the Board of Education have been to urge more school integration and advising the Board of Education of our position concerning school bonds as they related to school integration. This involved one appearance before the Board of Education. Our appearances before the San Diego City Council have been to urge funding of the Citizens Interracial Committee. There was one appearance in that regard. Our appearance before the San Diego Board of Supervisors was also to urge funding of the Citizens Interracial Committee. The percentage of our total time engaged in these appearances was exceptionally small, although, we consider these appearances to be significant contributions to the cause of equal opportunities.

10. We have not as yet designed or printed any membership cards nor have we issued any to any of our members. There is only one class of membership in the organization. Each member is entitled to vote for members of the Board of Directors and to receive the monthly newsletter included in the membership fee. No membership application has yet been designed.

11. Our plans for publishing a magazine type publication are still very much in the early stages. None of the plans are definite nor have any articles yet been solicited for it. It may well be that we will not publish a magazine type publication for quite a period of time. If one is published it would be much like the newsletter, but with articles in much more depth and detail.

12. The individuals and groups listed in our catalogue are primarily people who have indicated an interest in civil rights activities. None of them participate as such in the functioning of our organization. All of our members are included in the catalogue as well as others on our mailing list. The mailing list and catalogue are confidential and further are on 3 X 5 cards making it physically impossible to reproduce for purposes of forwarding to you.

13. The item listed as "advertising" was in reality a printing expense for printing an insert in an early newsletter asking people to become members and/or subscribe to the newsletter. At that time our books were set up by a bookkeeper who suggested that the expense be identified as an advertising expense. Actually it should have been listed as a printing expense. The item listed as "subscriptions" represented a subscription to the Christian Science Monitor Newspaper for approximately a three month period. At one time our organization collected newspaper and magazine articles related to race relations. These items were maintained in a library which has been turned over to San Diego State College. There were, almost daily, items of interest in the Christian Science Monitor which were cut out and included in the CURE library.

If the information contained above requires further elaboration, please grant us additional time. I wish to emphasize that our organization is made up



entirely of volunteers, there are no paid employees and each person contributes his time as best he can in his spare time. It has been a tremendous burden to attempt to comply with the request for information from both your Los Angeles office and from yourself. We have attempted to do the best we can and hope that you now have sufficient information regarding our small organization to grant us our tax exemption.

You will also find enclosed copies of certain typical correspondence addressed to the news media and a sample of statements which have been presented to local governmental agencies.

If you have any further questions please direct them to Mr. Bloom who has kindly agreed to act as counsel for our organization.

Very truly yours,

C. SHUFORD SWIFT, President  
CITIZENS UNITED FOR RACIAL EQUALITY, INC.



Internal Revenue Service

Washington, DC 20224

Date: OCT 21 1969

In reply refer to:

T:MS:EO:R:1-JEA



▷ Citizens United for Racial Equality,  
Inc.  
520 E Street  
San Diego, California 92101

Gentlemen:

This is in reference to your application for exemption from Federal income tax under section 501(c)(4) of the Internal Revenue Code of 1954.

Section 501(c)(4) of the Code provides for the exemption from Federal income tax of civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-1(a)(2) of the Income Tax Regulations provides, in part, that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterment and social improvements.

The information furnished with your application is not sufficient to support a conclusion that you are operated exclusively for the promotion of social welfare within the meaning of the Code section on which application has been made. Accordingly, it is requested that the following information be furnished, in duplicate, over the signature of one of your principal officers.

1. A statement which describes clearly the manner in which you propose to promote on a community wide basis the principles of racial equality in San Diego County.
2. A statement setting forth the qualifications of your reporters and authors whose articles appear in your monthly newsletter.



Citizens United for Racial Equality,  
Inc.

3. A statement setting forth the names and qualifications of those individuals who lectured at your CURE, UCSD Workshop, together with a sufficient sampling of lectures, if reduced to writing.
4. Describe your "telephone tree". This information should include the types of messages conveyed which you claim tend to combat racism in San Diego.
5. Describe fully the types of meetings and demonstrations which you urge your members to attend.
6. Explain the purpose for which "Employment Cards" are issued by you. Furnish a copy of the "Employment Card".
7. Describe the "community-wide action projects" you propose to initiate.
8. Explain fully the manner in which you propose to encourage members to respond to unfair conditions in their locality as a result of contacting realtors in their areas.
9. A statement indicating the extent to which you engage in political activities, that is, contacting or urging the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation, or advocating the adoption or rejection of legislation. This information should set forth the manner in which you engage in such activity, the percentage of time you devote to such activity as compared to your other activities, and the degree to which such political activity is engaged in by you. This information should also identify the areas of concern which you have supported, as well as those areas of concern to which you have been opposed, and should include copies of all articles written by or for you in those areas.



Citizens United for Racial Equality,  
Inc.

10. Furnish copies of membership cards or other evidence of membership issued by you. In addition, identify the classes of membership available in your organization, and indicate the rights or benefits accruing to members in each class of membership, and furnish a membership application.
11. Describe fully your plans for publishing a magazine type publication. This information should include, but not be limited to, a statement as to who will author the items appearing in your magazine, and the degree to which the articles will be edited.
12. Identify, by name, those individuals and groups listed in your catalogue who are sympathetic toward your purposes, and indicate the type of participation of each individual and group.
13. An explanation of the expenditures made for "Advertising" and "Subscriptions" as reflected in your statement of receipts and expenditures for the year ending April 30, 1969. Submit copies of all advertisements.

The information requested herein should be furnished this office within thirty days from today marked for the attention of the symbols noted above.

Very truly yours,



Chief, Rulings Section  
Exempt Organizations Branch





STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
1025 P Street  
Sacramento, California 95814

# QUESTIONNAIRE FOR EXEMPT ORGANIZATIONS

1970

Complete and return within 30 days to insure continued exempt status of the organization.

CITIZENS UNITED FOR RACIAL EQU  
ALITY, INC.

520 E ST  
SAN DIEGO

CA 92101

12 K  
06-07-68  
CU2FR  
5471800

FTB 7029 (4-68)

Attach gummed label in space above and correct mailing address if shown incorrectly; or if blank type in name, address and ZIP Code.

- Organization number. (See Instruction 5) 547180
- Posting Control. (See Instruction 6) CU2FR
- Classification Code. (See Instruction 8) K
- Accounting Period Ending. (See Instruction 3) 9-30-68
- Federal Employer Identification Number (FEIN) 95-2551215
- Form of organization. Check one.  
☒ Corporation ☐ Unincorporated Association ☐ Trust
- Primary Activities PUBLICATION OF NEWSLETTER
- Secondary activities PRESENTATIONS BEFORE PUBLIC & PRIVATE INSTITUTIONS.
- Does the organization merely receive donations and pass them on to other exempt organizations? NO
- Exemption claimed under California Section 23701 (F)  
Federal Section 501(c) (4)
- Date of exemption letter State JUNE 7, 1968  
Federal PENDING, EXPECTED SHORTLY
- If you believe the organization is exempt from California tax, but a determination letter cannot be located, check this box ☐. You will be notified of the exempt status of the organization, however, the name and address must be complete and Items 1 through 11 should be completed to the extent possible.

Signature of Officer and Title

PRESIDENT 4-10-70  
Date

To: Organization (Do Not Use This Space)

- ☒ Organization is exempt from California income or franchise tax.
- ☐ Our records do not show that the organization is exempt from California income or franchise tax. Exemption applications are enclosed. It is possible that our records show the organization under a different name.

Initial

Date

FTB 1070 (2-70)

Do Not Use This Space

To Corp. Accty

Exempt

Not Exempt

To Exempt Section

Confirmation Sent

C.A.

FEIN

G. Classification Code: ☐

H. Dual Chapter Number:

I. A.P.E.: 05

J. Industry Code: ☐

M. Parent/Sub. Code ☒ P.

Parent No. ☐

O. Activity/Liability Date