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September 9, 2021

VANGUARD MUSIC AND PERFORMING ARTS
1795 SPACE PARK DRIVE
SANTA CLARA CA 95054

State Charity Registration Number: 009838

RE: DELINQUENCY NOTICE AND WARNING OF ASSESSMENT OF PENALTIES AND LATE FEES, AND SUSPENSION OR REVOCATION OF REGISTERED STATUS

The organization VANGUARD MUSIC AND PERFORMING ARTS is delinquent with The Registry of Charitable Trusts for failing to submit required annual report(s). An organization that is delinquent, suspended or revoked is not in good standing and is prohibited from engaging in conduct for which registration is required, including soliciting or disbursing charitable funds. (Cal. Code Regs., tit. 11, § 999.9.4.) The following reports must be filed to cure the delinquency:

1. It appears from our review of Form RRF-1 for the fiscal year ending 10/31/2019 that an independent audit was required, pursuant to the provisions of Government Code section 12586. We further note that it is stated on the Form RRF-1 that no audit was conducted. Please either provide a copy of the independent audit conducted for the affected year or explain why the organization was exempt from this requirement.
2. Copies of IRS Form 990, 990-PF, or 990-EZ for fiscal year(s) ending: 10/31/2020. Form 990/-EZ/-PF is required if filed with the IRS. Schedule B is not required. Please exclude Schedule B from your IRS Form 990, Form 990-EZ or Form 990-PF filing.

Failure to timely file required reports violates Government Code section 12586 and may result in the suspension or revocation of your registration.

Unless the above-described report(s) are filed with the Registry of Charitable Trusts within sixty (60) days of the date of this letter, the following will occur:

1. The California Franchise Tax Board will be notified to disallow the tax exemption of the above-named entity. The Franchise Tax Board may revoke the organization's tax exempt status at which point the organization will be treated as a taxable corporation (See Revenue and Taxation Code section 23703) and may be subject to the minimum tax penalty.
2. Late fees will be imposed by the Registry of Charitable Trusts for each month or partial month for which the report(s) are delinquent. Directors, trustees, officers and return preparers responsible for failure to timely file these reports are **also personally liable** for payment of all late fees.

PLEASE NOTE: Charitable assets **cannot** be used to pay these avoidable costs. Accordingly, directors, trustees, officers and return preparers responsible for failure to timely file the above-described report(s) are **personally liable** for payment of all penalties, interest and other costs incurred to restore exempt status.

A delinquent organization may not engage in any activity for which registration is required, including solicitation or disbursing of charitable assets.

If you believe the above described report(s) were timely filed, they were not received by the Registry and another copy must be filed within sixty (60) days of the date of this letter. In addition, if the address of the above-named entity differs from that shown above, the current address must be provided to the Registry prior to or at the time the past-due reports are filed.

In order to avoid the above-described actions, please send all delinquent reports to the address set forth above, within sixty (60) days of the date of this letter. If you have any questions, you may email us: **Delinquency@doj.ca.gov**. Forms, instructions, guides, and answers to frequently asked questions are available on our website: **oag.ca.gov/charities**

Sincerely,

Registry of Charitable Trusts

For

ROB BONTA
Attorney General