



390.0095.900

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

916-322-3684

June 26, 1986

REDACTED TEXT

Dear REDACTED TEXT

This in response to your May 9, 1986 letter which provides us with some additional details concerning the parent-teacher involvement in the REDACTED TEXT Nursery School.

On March 15, 1986, you requested that the REDACTED TEXT School organization be classified as an equivalent to the P.T.A. pursuant to Revenue and Taxation Code section 6370.

On April 30, 1986, we responded that unlike a P.T.A. organization that functions apart from the operation of the school itself, the parent-teacher involvement in the REDACTED TEXT school was directly involved in the daily operation of the school since a primary responsibility of the parent/members is to fulfill the co-op hourly day care and education requirements of the nursery. Therefore, we concluded the REDACTED TEXT Nursery School was not a P.T.A. equivalent organization pursuant to section 6370 of the Revenue and Taxation Code.

In your May 9, 1986 letter you wrote that you left out of your March 15, 1986 letter the fact that REDACTED TEXT is affiliated with the REDACTED TEXT Union High School District. The District requires REDACTED TEXT to keep an average daily attendance and pay a portion of REDACTED TEXT's teachers salaries while the District pays the major portion of the teachers salaries. You inquire whether these additional facts would make REDACTED TEXT separate and distinct from REDACTED TEXT School District Adult Education.

As I understand your two letters, you wish to have the parent involvement in the REDACTED TEXT Nursery Scholl declared a P.T.A. equivalent organization. However, notwithstanding the additional described facts, we remain of the opinion that the parent involvement in REDACTED TEXT does not qualify as a P.T.A. equivalent since the parents are actively involved in the actual operation of the REDACTED TEXT School and they do not function as an entity separate and apart from the daily operation of the REDACTED TEXT School itself.

Finally, I am afraid that I'm unable to adequately respond to your comment that to your knowledge there are other parent co-operative schools in California that are classified as P.T.A. equivalents. Without specific detailed information concerning these schools, all I can write is that if, in fact, these schools are operated in the same manner as REDACTED TEXT then we would be of the opinion that these schools also do not qualify as P.T.A. equivalents.

I hope this information is helpful. Again, if I can be of any further assistance, please do not hesitate to write.

Very truly yours,

Robert J. Stipe
Tax Counsel

RJS:sr