Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
March 16, 2026
Employer ID number:
23-7376148
Form 990 required:
Yes
Person to contact:
Name: Ms. Shoemaker
ID number: 1005506424

THE BEACON HOUSE ASSOCIATION OF
SAN PEDRO
1003 S BEACON ST
SAN PEDRO, CA 90731

Dear Sir or Madam:

We're responding to your request dated November 21, 2025, about your tax-exempt status.

We issued you a determination letter in June 1974, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Internal Revenue Service
Exempt Organizations
2 Cupania Circle
Monterey Park, CA 91754-7406

Department of the Treasury

Date: NOV 1 0 1992

Employer Identification
Number: 23-7376148

Examiner:
Jack L. Hawn, IRA

Telephone Number:
(213) 725 6619

Caveat Applies:
No

Beacon House Association
of San Pedro
1003 S. Beacon Street
San Pedro, CA 90731

Dear Mr. Mac Farland:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status:

This supersedes our letter dated June 24, 1974.

If the above heading indicates that a caveat applies, the caveat below is an integral part of this letter.

Because this letter could help resolve any questions about your foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely,

Michael J. E[illegible]

District Director

Letter 1078(DO)(Rev. 4-86)

LA:EO:74:955

District Director

Internal Revenue Service

Date: JUN 24 1974

In reply refer to: Earl Knight
L-391, Code 421:209:WE
Determination Section (213) 688-4552

The Beacon House Association of San Pedro
1003 South Beacon Street
San Pedro, California 90731

Accounting Period Ending: June 30
Form 990 Required: ☒ Yes ☐ No
Advance Ruling Period Ends: June 30, 1976

Gentlemen:

Based on the 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.

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

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $5,000. The return is due 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 the return on time.

501(c)(3) IRS 9/20/84

Sincerely yours,

W. A. Bates

District Director

Form L-391 (4-73)

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