


THE CALIFORNIA STATE UNIVERSITY
OFFICE OF THE CHANCELLOR

BAKERSFIELD

September 2, 2020

CHANNEL ISLANDS

MEMORANDUM

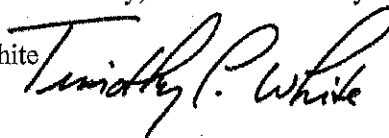
CHICO

DOMINGUEZ HILLS

TO: Thomas A. Cropper, President
California State University, Maritime Academy

EAST BAY

FROM: Timothy P. White
Chancellor



FRESNO

FULLERTON

SUBJECT: Final Approval for the Cal Maritime Corporation

HUMBOLDT

LONG BEACH

The California State University Office of the Chancellor received your request of August 7, 2020, for final approval to forming the above referenced Auxiliary.

LOS ANGELES

MARITIME ACADEMY

The documents listed below have been reviewed and are acceptable according to the Education code, Title 5 of the California Code of Regulations and other policies and procedures (Cal. Educ. Code §89900 *et seq.*; 5 Cal. Code Reg. §42400 *et seq.*; Executive Order 1059), established by the CSU Board, and the Office of the Chancellor:

MONTEREY BAY

NORTHRIDGE

- Articles of Incorporation & Bylaws
- Tax exempt Determination letter
- Franchise Tax Board Determination letter
- Operating agreement

POMONA

SACRAMENTO

Accordingly, I give final approval to the establishment of Cal Maritime Corporation as a new auxiliary organization.

SAN BERNARDINO

SAN DIEGO

If you have questions on this matter, please contact Arun Casuba, Vice Chancellor, Strategic Sourcing and Chief Procurement Officer: acasuba@calstate.edu.

SAN FRANCISCO

TPW/vap

SAN JOSÉ

SAN LUIS OBISPO

c: Mr. Steve Relyea, Executive Vice Chancellor and Chief Financial Officer
Mr. Garrett Ashley, Vice Chancellor, University Relations and Advancement
Ms. Carrie Hemphill Rieff, General Counsel
Mr. Arun Casuba, Assistant Vice Chancellor, Strategic Sourcing and Chief Procurement Officer

SAN MARCOS

SONOMA

STANISLAUS

**OPERATING AGREEMENT
BETWEEN CALIFORNIA STATE UNIVERSITY
AND CAL MARITIME CORPORATION**

This Agreement is made and entered into by and between the Board of Trustees of the California State University (**CSU**) and Cal Maritime Corporation, (**Auxiliary**) an auxiliary organization created for the benefit of and in service to the California State University Maritime Academy (**Campus**). The term of this Agreement shall be July 31, 2019 through May 1, 2029.

1. PURPOSE

The purpose of this Agreement is to set forth the terms and conditions under which **Auxiliary** may operate as an auxiliary organization pursuant to California Education Code §89900 et seq. and California Code of Regulations (CCR) Title 5, § 42400 et seq. In entering this Agreement, **CSU** finds that certain functions important to its mission are more effectively accomplished by the use of an auxiliary organization rather than by the **Campus** under the usual state procedures.

2. PRIMARY FUNCTION(S) OF THE AUXILIARY

In consideration of receiving recognition as an official **CSU** auxiliary organization, **Auxiliary** agrees, for the period covered by this Agreement, that the primary function(s), which the **Auxiliary** is to manage, operate or administer are :

- Student Body Organization
- Student Union
- Housing
- Externally Funded Projects
- Real Property Acquisition / Real Property Development
- Commercial

In carrying out the above, **Auxiliary** engages in the following functions authorized by, CCR tit.5, §42500, which are activities essential and integral to the educational mission of the University:

1. Student Body Organization Programs, which includes off campus facilities.
2. Student Unions, which include the operations of facilities
3. Commercial [Bookstores, Food Services, and Campus Services], which include both off and on campus facilities and catering services.
4. Housing, Which include both off and on campus facilities.
5. Supplementary Health Services, Which include both off and on campus facilities.
6. Externally Funded Projects, which include both off and on campus projects.
7. Real Property Acquisition / Real Property Development, which includes consultation services for on and off campus opportunities

Auxiliary agrees to receive and apply exclusively the funds and properties coming into its possession toward furthering these purposes for the benefit of **CSU** and the **Campus**. **Auxiliary** further agrees that

it shall not perform any of the functions listed in CCR tit.5, §42500 unless the function has been specifically assigned in this operating agreement with the **Campus**. Prior to initiating any additional functions, **Auxiliary** understands and agrees that **CSU** and **Auxiliary** must amend this Agreement in accordance with Section 20, *Amendment*.

3. **CAMPUS OVERSIGHT AND OPERATIONAL REVIEW**

The responsibility and authority of the **Campus** President regarding auxiliary organizations is set forth in CCR tit.5, §42402, which requires that auxiliary organizations operate in conformity with **CSU** and **Campus** policies. The **Campus** President has been delegated authority by the CSU Board of Trustees (Standing Orders §VI) to carry out all necessary functions for the operation of the **Campus**. The operations and activities of **Auxiliary** under this Agreement shall be integrated with **Campus** operations and policies and shall be overseen by the campus Chief Financial Officer (CFO) or designee so as to assure compliance with objectives stated in CCR tit.5, §42401.

The **Campus** shall review **Auxiliary** to ensure that the written operating agreement is current and that the activities of **Auxiliary** are in compliance with this Agreement at least every five (5) years from the date the operating agreement is executed and at least every five years thereafter. Confirmation that this review has been conducted will consist of either an updated operating agreement, or a letter from the **Campus** CFO or designee to the **Campus** President with a copy to the Chancellor's Office, certifying that the review has been conducted. As part of these periodic reviews, the **Campus** President should examine the need for each auxiliary and look at the efficiency of the auxiliary operation and administration.

Auxiliary agrees to assist the **Campus** CFO or designee in carrying out the compliance and operational reviews required by applicable CSU Executive Orders and related policies.

4. **OPERATIONAL COMPLIANCE**

Auxiliary agrees to maintain and operate its organization in accordance with all applicable laws, regulations and **CSU** and **Campus** rules, regulations and policies. Failure of **Auxiliary** to comply with any term of this Agreement may result in the removal, suspension or probation of **Auxiliary** as an auxiliary organization in good standing. Such action by **CSU** may result in the limitation or removal of **Auxiliary's** right to utilize the **CSU** or campus name, resources and facilities (CCR tit.5, §42406).

5. **CONFLICT OF INTEREST**

No officer or employee of the **CSU** shall be appointed or employed by **Auxiliary** if such appointment or employment would be incompatible, inconsistent or in conflict with his or her duties as a **CSU** officer or employee.

Auxiliary has established and will maintain a conflict of interest policy. The **Auxiliary's** Conflict of Interest Policy is attached as **Attachment 1**.

6. EXPENDITURES AUGMENTING CSU APPROPRIATIONS

With respect to expenditures for public relations or other purposes which would serve to augment appropriations for *CSU* operations, *Auxiliary* may expend funds in such amount and for such purposes as are approved by *Auxiliary's* governing body. *Auxiliary* shall file, as **Attachment 2** to this Agreement, a statement of *Auxiliary's* policy on accumulation and use of public relations funds. The statement shall include the policy and procedures for solicitation of funds, the purposes for which the funds may be used, the allowable expenditures and procedures of control.

7. FISCAL AUDITS

Auxiliary agrees to comply with *CSU* policy and the provisions of CCR tit.5, §42408, regarding fiscal audits. All fiscal audits shall be conducted by auditors meeting the guidelines established the Integrated *CSU* Administrative Manual (ICSUAM).

The *Campus* CFO shall annually review, and submit a written evaluation to the Chancellor's Office in accordance with Section 20, Notices, of the external audit firm selected by the *Auxiliary*. This review by the *Campus* CFO must be conducted prior to the *Auxiliary* engaging an external audit firm and annually thereafter. If the *Auxiliary* has not changed audit firms, and the audit firm was previously reviewed and received a satisfactory evaluation, a more limited review may be conducted and submitted.

8. USE OF NAME

Campus agrees that *Auxiliary* may, in connection with its designated functions as a *CSU* auxiliary organization in good standing and this Agreement, use the name of the *Campus*,

the *Campus* logo, seal or other symbols and marks of the *Campus*, provided that *Auxiliary* clearly communicates that it is conducting business in its own name for the benefit of *Campus*. All correspondence, advertisements, and other communications by *Auxiliary* must clearly indicate that the communication is by and from *Auxiliary* and not by or from *CSU* or *Campus*.

Auxiliary shall use the name of *Campus*, logo, seal or other symbols or marks of *Campus* only in connection with services rendered for the benefit of *Campus* and in accordance with *Campus* guidance and direction furnished to *Auxiliary* by *Campus* and only if the nature and quality of the services with which the *Campus* name, logo, seal or other symbol or mark are used are satisfactory to the *Campus* or as specified by *Campus*.

Campus shall exercise control over and shall be the sole judge of whether *Auxiliary* has met or is meeting the standards of quality of the *Campus* for use of its name, logo, seal or other symbol or mark.

Auxiliary shall not delegate the authority to use the *Campus* name, logo, seal or other symbol or mark to any person or entity without the prior written approval of the *Campus* President or designee. *Auxiliary* shall cease using the *Campus* name, logo, seal or other symbol or mark upon expiration or termination of this Agreement, or if *Auxiliary* ceases to be a *CSU* auxiliary organization in good standing, dissolves or disappears in a merger.

9. CHANGE OR MODIFICATION OF CORPORATE STATUS

Auxiliary shall provide notice to the *CSU* upon any change in *Auxiliary*'s legal, operational or tax status including but not limited to changes in its Articles of Incorporation, bylaws, tax status, bankruptcy, dissolution, merger, or change in name.

10. FAIR EMPLOYMENT PRACTICES

In the performance of this Agreement, and in accordance with California Government Code §12900 et. seq., *Auxiliary* shall not deny employment opportunities to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, military and veteran status. *Auxiliary* shall adopt employment procedures consistent with the policy statement on nondiscrimination and affirmative action in employment adopted by the *CSU*.

11. BACKGROUND CHECK POLICY COMPLIANCE

In compliance with governing laws and *CSU* policy, *Auxiliary* shall confirm that background checks are completed for all new hires and for those independent contractors, consultants, outside entities, volunteers and existing employees in positions requiring background checks as set forth in *CSU* systemwide policy. *Auxiliary* will provide confirmation of completed and cleared background checks to the University President/Chancellor upon request, or as established by campus policy. (See HR 2016-08).

12. DISPOSITION OF ASSETS

Attached hereto as **Attachment 3** is a copy of *Auxiliary*'s Constitution or Articles of Incorporation (as applicable) which, in accordance with CCR tit.5, §42600, establishes that upon dissolution of *Auxiliary*, the net assets other than trust funds shall be distributed to the *CSU* or to another affiliated entity subject to financial accounting and reporting standards issued by the Government Accounting Standards Board. *Auxiliary* agrees to maintain this provision as part of its Constitution or Articles of Incorporation. In the event *Auxiliary* should change this provision to make other dispositions possible, this Agreement shall terminate as of the date immediately preceding the date such change becomes effective.

13. USE OF CAMPUS FACILITIES

Auxiliary may use those facilities identified for its use in a lease agreement executed between *Campus* and *Auxiliary*. If this Operating Agreement terminates or expires and is not renewed within 30 days of the expiration, the lease automatically terminates, unless extended in writing by the parties.

Auxiliary and *Campus* may agree that *Auxiliary* may use specified *Campus* facilities and resources for research projects and for institutes, workshops, and conferences only when such use does not interfere with the instructional program of *Campus* and upon the written approval from appropriate *Campus*

administrators with such specific delegated authority. *Auxiliary* shall reimburse *Campus* for costs of any such use.

14. CONTRACTS FOR CAMPUS SERVICES

Auxiliary may contract with *Campus* for services to be performed by state employees for the benefit of *Auxiliary*. Any agreement must be documented in a written memorandum of understanding between *Auxiliary* and *Campus*. The memorandum of understanding shall among other things, specify the following: (a) full reimbursement to *Campus* for services performed by a state employee in accord with CCR tit.5, §42502(f); (b) *Auxiliary* must clearly identify the specific services to be provided by state employee, (c) *Auxiliary* must specify any performance measures used by *Auxiliary* to measure or evaluate the level of service; (d) *Auxiliary* must explicitly acknowledge that *Auxiliary* does not retain the right to hire, supervise or otherwise determine how to fulfill the obligations of the *Campus* to provide the specified services to *Auxiliary*.

15. DISPOSITION OF NET EARNINGS

Auxiliary agrees to comply with *CSU* and *Campus* policy on expenditure of funds including, but not limited to, *CSU* guidelines for the disposition of revenues in excess of expenses and *CSU* policies on maintaining appropriate reserves. Cal. Educ. Code §89904; Executive Order 1059.

16. FINANCIAL CONTROLS

Recovery of allowable and allocable indirect costs and maintenance and payment of operating expenses must comply with ICSUAM §13680. CCR tit. 5, §42502(g) and (h).

17. INDEMNIFICATION

Auxiliary agrees to indemnify, defend and save harmless the *CSU*, its officers, agents, employees and constituent campuses and the State of California, collectively "CSU indemnified parties" from any and all loss, damage, or liability that may be suffered or incurred by CSU indemnified parties, caused by, arising out of, or in any way connected with the operation of *Auxiliary* as an auxiliary organization.

18. INSURANCE

Auxiliary shall maintain insurance protecting the *CSU* and *Campus* as provided in this section. *CSU's* Systemwide Office of Risk Management shall establish minimum insurance requirements for auxiliaries, based on the insurance requirements in Technical Letter RM 2012-01 or its successor then in effect. *Auxiliary* agrees to maintain at least these minimum insurance requirements.

Auxiliary's participation in a coverage program of the California State University Risk Management Authority (CSURMA) shall fully comply with the insurance requirement for each type of required coverage (which may include but not be limited to, general liability, auto liability, directors and officers liability, fiduciary liability, professional liability, employer's liability, pollution liability, workers' compensation, fidelity, property and any other coverage necessary based on *Auxiliary's* operations).

Auxiliary shall ensure that **CSU** and *Campus* are named as additional insured or loss payee as its interests may appear.

19. NOTICES

All notices required to be given, or which may be given by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States mail, certified and postage prepaid and addressed to all parties as provided below.

Notice to *Auxiliary* shall be addressed as follows:

*Cal Maritime Corporation
200 Maritime Academy Drive
Vallejo, CA 94590*

Notice to the **CSU** shall be addressed to:

Trustees of the California State University
401 Golden Shore
Long Beach, California 90802
Attention: Director, Contract Services & Procurement

Notice to the *Campus* shall be addressed as follows:

*Office of the President
200 Maritime Academy Drive
Vallejo, CA 94590*

20. AMENDMENT

This Agreement may be amended only in writing signed by an authorized representative of all parties.

21. RECORDS

Auxiliary shall maintain adequate records and shall submit periodic reports as required by **CSU** showing the operation and financial status of *Auxiliary*. The records and reports shall cover all activities of *Auxiliary* whether pursuant to this Agreement or otherwise.

22. TERMINATION

CSU may terminate this Agreement upon *Auxiliary's* breach of or failure to comply with any term of this Agreement by providing *Auxiliary* with a minimum of ninety (90) days advance written notice. *Auxiliary* may use the ninety-day advance notice period to cure the breach. If, in the judgment of **CSU**, the breach has been cured, the termination notice will be cancelled.

23. REMEDIES UPON TERMINATION

Termination by CSU of this Agreement pursuant to Section 22, *Termination*, may result in *Auxiliary's* removal, suspension or probation as a CSU auxiliary in good standing, and loss of any right for *Auxiliary* to use the name, resources or facilities of CSU or any of its campuses.

Upon expiration of the term of this Agreement, the parties shall have 30 days to enter into a new operating agreement which period may be extended by written mutual agreement.

24. SEVERABILITY

If any section or provision of this Agreement is held illegal, unenforceable or in conflict with any law by a court of competent jurisdiction, such section or provision shall be deemed severed and the validity of the remainder of this Agreement shall not be affected thereby.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

Executed on 9/17/2020, 2019
AS

California State University Maritime Academy

By *AS*
Name: _____
Title: President

Executed on _____, 2019
09/15/2020

Cal Maritime Corporation

By *Mark Goodrich*
Name: Mark Goodrich
Title: Executive Director

Executed on _____, 2019
8/28/20

California State University
Office of the Chancellor
Contract Services and Procurement

Verna Ale Paniani
By _____
Name: _____
Title: _____

ARTICLES OF INCORPORATION
OF
CAL MARITIME CORPORATION

FILED
Secretary of State
State of California

JUL 31 2019

1cc

100

ARTICLE I. Corporate Name/Registered Office

The name of this corporation shall be CAL MARITIME CORPORATION. The principal office for the transaction of the business of this corporation shall be located in the City of Vallejo and County of Solano, State of California.

ARTICLE II. Purpose

This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Corporation Law for public purposes.

This corporation is organized, and at all times hereafter shall be operated in connection with, exclusively for the benefit of, to perform the functions of, or to carry out the mission of California State University Maritime Academy. This corporation is organized exclusively for public purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"). The specific and primary purposes of this corporation are:

- (a) To develop and increase the facilities of California State University Maritime Academy for broader educational opportunities and service to students, alumni, the community served by the University, and the citizens of the State of California;
- (b) To provide funding for scientific, economic, and other types of research at California State University Maritime Academy;
- (c) To provide funding for the establishment of scholarships and other student assistance programs to California State University Maritime Academy, and other programs essential to the academic mission of California State University Maritime Academy from sources other than those from which the State of California ordinarily makes appropriations to California State University Maritime Academy;
- (d) To further the educational objectives of California State University Maritime Academy, its students and its faculty, and as a part thereof, to furnish to them at reasonable costs books, materials and supplies, food, board, lodging, and housing facilities; and to acquire, own, operate and maintain facilities that may serve to accomplish or assist in such objectives;
- (e) To advance the future development of California State University Maritime Academy

by providing the community with a better understanding of California State University Maritime Academy's teaching, research and public service mission and accomplishments;

- (f) To solicit gifts on behalf of the California State University Maritime Academy by encouraging gifts to California State University Maritime Academy of money, property, works of art, historical papers and documents, museum specimens of educational, artistic or historical value and any other assets of value of any description;
- (g) To receive property by gift, by bequest, by will, or upon trust to the same extent as a natural person, grant, or otherwise acquire and hold all property, real or personal, including stocks, bonds or securities of other corporations; to make gift or trade of such property; to originate and carry on projects, survey and investigations in all matters applicable or related to such purposes;
- (h) To provide advisory counsel and assistance to the President of California State University Maritime Academy; and
- (i) To have and exercise all powers conferred by the laws of the State of California that are incidental to but are necessary for carry out the above purposes.

The foregoing provisions shall be construed as both purposes and powers of this corporation, but no recitation, expression, or declaration of specific or special powers or purposes herein enumerated shall be deemed to be exclusive, but it is hereby expressly declared that all other lawful purposes and powers not inconsistent herewith are hereby included.

ARTICLE III. Initial Agent for Service of Process

The name and address in the State of California of this corporation's initial agent for services of process is:

Mark Goodrich
California State University Maritime Academy
200 Maritime Academy Drive
Vallejo, CA 94590

ARTICLE IV. Exempt Status and Limitation on Activities

This corporation is organized and shall be operated exclusively for public purposes set forth in Article II within the meaning of Internal Revenue Code Section 501(c)(3). No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

ARTICLE V. Dissolution

The property of this corporation is irrevocably dedicated to public purposes set forth in Article II, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution of this corporation, its net assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation, other than trust funds, shall be distributed to one or more nonprofit corporations organized and operated for the benefit of California State University Maritime Academy; such corporation or corporations to be selected by the Board of Trustees of this corporation and approved by the President of the California State University Maritime Academy and the Chancellor of the California State University. Such nonprofit corporation or corporations must be qualified for Federal income tax exemptions under Section 501 (c)(3) of the Internal Revenue Code and be organized and operated exclusively for charitable, educational and/or religious purposes, or for a combination of said purposes. In the alternative, upon dissolution of this corporation, its net assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation, other than trust funds, shall be distributed to California State University Maritime Academy or any successor approved by the President of the California State University Maritime Academy and the Chancellor of the California State University.

ARTICLE VI. Conformity with Law

This corporation shall be an auxiliary organization of California State University Maritime Academy, and shall conduct its operations in conformity with the California statutes governing such organizations (Chapter 7, commencing with Section 89900, of Part 55, Division 8, Title 3 of the Education Code) and the Regulations adopted by the Board of Trustees of California State University (Subchapter 6, commencing with Section 42400, of Chapter 1, Division 5 of Title 5 of the California Code of Regulations) as required by the Education Code, Section 89900 (c).

ARTICLE VII. Amendments

These Articles of Incorporation may be amended in the manner authorized by law and the bylaws of this corporation at the time of amendment.

ARTICLE VIII. Address

The initial street address of this corporation is: 200 Maritime Academy Drive, Vallejo, CA 94590. The initial mailing address of this corporation is: 200 Maritime Academy Drive, Vallejo, CA 94590.



Leonor Y. Medican, Incorporator

Dated: July 29, 2019



I hereby certify that the foregoing transcript of 5 page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.

AUG 09 2019

Date: _____

Alex Padilla
ALEX PADILLA, Secretary of State

JRM



Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

In reply refer to: 9999999999
Mar. 17, 2020 LTR 3367C S0
84-3939025 000000 00

00024613

BODC: TE

CAL MARITIME CORPORATION
200 MARITIME ACADEMY DR
VALLEJO CA 95490-8181

069398

Employer identification number: 84-3939025
Tax form: 1023
Document locator number: 29053-064-31100-0
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into two groups:

1. Those that can be processed based on information submitted
2. Those that require additional information to be processed

If your application falls in the first group you'll receive a determination letter within approximately 90 days from the date of this notice stating that you re exempt from federal income tax.

If your application falls in the second group, you'll be contacted when your application has been assigned to an Exempt Organizations specialist for review. You can expect to be contacted within approximately 180 days from the date of this notice. After 180 days, if you haven't been notified your application was assigned to a specialist, you can contact Customer Account Services Monday through Friday at the toll-free number shown above to check on its status. The individual calling on your behalf will need the following information:

- * Your name
- * Your employer identification number (EIN)
- * The document locator number listed above and assigned to your request
- * A proper power of attorney submitted with your exemption application, unless the individual calling is an officer or director and legally authorized to represent you

The IRS doesn't issue "tax-exempt numbers" or "tax-exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

Most organizations are required to file an annual information return

9999999999
Mar. 17, 2020 LTR 3367C S0
84-3939025 000000 00
00024614

CAL MARITIME CORPORATION
200 MARITIME ACADEMY DR
VALLEJO CA 95490-8181

(Form 990, Form 990-EZ, or Form 990-PF) or electronic notice (Form 990-N, the e-Postcard) while their applications for exemption or miscellaneous determination requests are pending. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked. Visit www.irs.gov and type "annual exempt organization return: who must file" in the search box for information on the types of organizations that are required to file annual returns or notices.

To receive the Exempt Organizations' EO Update, an electronic newsletter with information for tax-exempt organizations and tax practitioners, go to www.irs.gov/charities and click on "Free e-Newsletter."

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements





HELP ⓘ

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Cal Maritime Corporation

EIN: 84-3939025 | Vallejo, CA, United States

Publication 78 Data ⓘ

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

On Publication 78 Data List: Yes

Deductibility Code: SO

Page Last Reviewed or Updated: 6-Sept-2019

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