

Christopher C. Koo Accountancy Corporation
CERTIFIED PUBLIC ACCOUNTANT

October 1, 2009

Southern California Council of Chinese School
16416 Stowers Ave.
Cerritos, CA 90703

Attn: Mr. Rusty Chiang
President

RE: Form W-8, W-9 and Gift

Dear Mr. Chiang,

The following are the explanation to your questions:

1. Form W-8 BEN is requested from any foreign person or organization to which you are making a payment if the person/ the organization are the beneficial owner of the income. A beneficial owner is required to enter its taxpayer identification number (TIN) on line 6, if it is a beneficial owner that is claiming benefits under an income tax treaty or submitting the form to a partnership that conducts a trade or business in the U.S. Any payment made to a foreign person, must be assessed tax at the 30% rate, withhold by the payer. The payer will deposit the tax withholding directly to the IRS.
2. Form W-9 is requested for a U.S. person who is required to file an information return with the IRS to report the income that paid to him/her. A U.S. Person is an individual who is a U.S. Citizen or U.S. resident alien (holding a Green Card), a partnership, corporation, company or organization created under the laws of the U.S., an Estate or a domestic Trust. The U.S. person that earns more than \$ 600.00 in a calendar year needs to fill out W-9 form.
3. As for the Supermarket coupon, the maximum allowable deduction for a gift to be given is \$ 25.00/person, accompanied by the lists of payee.

We hope that these explanations are useful.

Should you have any questions, please do not hesitate to call us at 626-854-2628.

Sincerely,

Christopher C. Koo CPA

17800 CASTLETON ST., STE 106, CITY OF INDUSTRY, CA 91748
TEL: (626)854-2628, FAX: (626)854-0828