



TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

SAN FRANCISCO, CAL.

OFFICE OF THE COLLECTOR
FIRST DISTRICT OF CALIFORNIA

Jan. 31, 1917.

J. R. Chase, Esq.,
Secretary, San Jose Golf and Country Club,
150 North First Street,
San Jose, California.

Dear Sir:

I have your letter of the twenty-fourth instant.

You are advised that it is held by this office that the SAN JOSE GOLF AND COUNTRY CLUB is exempt from both income tax and capital stock tax and need not file return for either tax.

Respectfully,



Collector.

JJS-C