

# Hillel

International

October 6, 2016

Ari Dubin  
Vanderbilt Hillel, Inc.  
2421 Vanderbilt Place  
Nashville, TN 37212

Dear Mr. Dubin:

Hillel: The Foundation for Jewish Campus Life is a District of Columbia Not-For-Profit corporation, and maintains a group exempt status with the Internal Revenue Service. Enclosed is a copy of the letter of determination from the IRS, dated July 20, 2001, finding that Hillel and its and subordinate units are exempt from federal income taxation under section 501 (c)(3) of the Internal Revenue Code. Contributions made to Hillel and any of its subordinate units are deductible by donors as provided in section 170 of the IRS Code.

Vanderbilt Hillel, Inc. (Federal ID 62-6073391) has been registered as a subordinate unit of Hillel: The Foundation for Jewish Campus Life (Federal ID #52-1844823, Group Code 3736) with the IRS under our group exemption.

Please feel free to contact me at 202-449-6520 or at [Afurst@Hillel.org](mailto:Afurst@Hillel.org) should you require additional information.

Sincerely,



Aryeh Furst  
Chief Financial Officer

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUL 20 2001**

HILLEL: THE FOUNDATION FOR JEWISH  
CAMPUS LIFE  
C/O ARYEH FURST  
1640 RHODE ISLAND AVE NW  
WASHINGTON, DC 20036

Employer Identification Number:  
52-1844823  
DLN:  
17053267736000  
Contact Person:  
JOHN J MCGEE ID# 31169  
Contact Telephone Number:  
(877) 829-5500

Addendum Applies:  
No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000

Letter 2419 (DO/CG)

HILLEL: THE FOUNDATION FOR JEWISH

in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

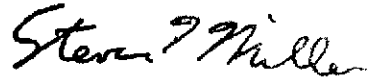
1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
  - a. Changed names or address;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;

Letter 2419 (DO/CG)

HILLEL: THE FOUNDATION FOR JEWISH

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller  
Director, Exempt Organizations