

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: May 25, 1981

Person to Contact:
Linda A. Hill 31-01768
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-684-5938
Federal Identification Number:
58-1320580

Tennessee Performing Arts Center
Management Corporation
505 Deaderick Street
Nashville, TN 37203

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the letter previously requested.

Our records indicate that your determination letter issued in July 1978, granted your organization exemption from section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information recently submitted, we classified your organization as one that is not a private foundation with respect to section 509(a) of the Code because it is an organization described in section 509(a)(1) and not a private foundation.

This classification is based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, we will re-evaluate the classification. Please advise us of any such change so we can consider the effect of the change on the exempt status and classification.

Your organization must file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts are more than \$25,000. If a return is required, it must be filed by the 15th day of the organization's annual accounting period. The law imposes a penalty of \$20,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (except those specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (FICA) and the Federal Unemployment Tax Act (FUTA) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Internal Revenue Code. However, such organizations are not automatically exempt from other federal excise taxes.

Tennessee F
58-1320590

Management Corporation

Donors may
legacies, dev
tax purposes

your organization as provided in section 170 of the Code. Bequests,
to your organization or for its use are deductible for federal estate and gift
able provisions of sections 2055, 2106, and 2522 of the Code.

Your organiza
business Inc
Income tax re
not determin
business as

file federal income tax returns unless it is subject to the tax on unrelated
of the Code. If your organization is subject to this tax, it must file an
Exempt Organization Business Income Tax Return. In this letter, we are
organization's present or proposed activities are unrelated trade or
Code.

Because this
status, you s

any questions about your organization's exempt status and foundation
organization's permanent records.

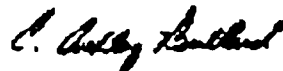
If you have

us at the telephone number shown in the heading of this letter.

This letter

empt status.

Sincerely,



C. Ashley Bullard
District Director