



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
NASHVILLE 3, TENNESSEE

August 29, 1955

IN REPLY REFER TO

T:A:PEO:BBP:sd

Eighteenth Avenue Community Center
1621-18th Avenue North
Nashville 8, Tennessee

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the 1939 Internal Revenue Code and section 501(c) (3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational and charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized or your method of operation. Any such change should be reported immediately to this office, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with this office so long as this exemption remains in effect. This form may be obtained from this office and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by sections 23(o) and (q) of the 1939 Internal Revenue Code and section 170 of the Internal Revenue Code of 1954.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the 1939 Revenue Code and section 2055(a) and 2106(a)(2) of the Internal Revenue Code of 1954, effective August 17, 1954. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in sections 1004(a)(2)(B) and 1004(b)(2) and (3) of the 1939 Internal Revenue Code and sections 2522(a) and 2522(b)(2) and (3) of the Internal Revenue Code of 1954, effective January 1, 1955.

Eighteenth Avenue Community Center -2-

August 29, 1955

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the 1939 Internal Revenue Code or section 3121(k) of the Internal Revenue Code of 1954, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of the 1939 Code or section 3306(c)(8) of the 1954 Code.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which the exemption hereby granted will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Yours very truly,

J. M. ROUNTREE,
District Director of Internal Revenue

By: Robert E. McDuffie
Robert E. McDuffie
Chief, Audit Division