



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: **MAY 09 2018**

Nashville Public Library Foundation
615 Church St.
Nashville, TN 37219

Employer ID number:
62-1681766
Person to contact / ID number:
S. Rogers
ID# 0196693
Contact telephone number:
1-877-829-5500
Form 990/990-EZ/990-N required:
Yes

Dear Applicant:

In your letter dated December 12, 2017, you requested reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as a public charity described in IRC Section 509(a)(3).

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(3) and updated our records.

Specifically, we determined you're a Type III functionally integrated supporting organization under IRC Section 509(a)(3). A Type III supporting organization is operated in connection with one or more publicly supported organizations.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements