

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: February 1, 2000

Person to Contact:
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TE/GE Customer Service
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513-263-3756
Federal Identification Number:
58-1852131

Travellers Rest Historic House Museum Inc
636 Farrell Pkwy
Nashville, TN 37220-1218

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. We are enclosing a copy of the letter and will take the place of the copy you requested.

Our records indicate that a determination letter issued in October 1989 granted your organization's status as a private foundation from federal income tax under section 501(c)(3) of the Internal Revenue Code. Thank you for your request.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations were consistent with the application. If your organization's sources of support, or its character, method of operation, or its purposes have changed, please let us know so we can consider the effect of the change on the foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, if the receipts each year are normally more than \$25,000. If a return is required, it must be filed by the fifteenth day of the fifth month after the end of the organization's annual accounting period. The late filing penalty is \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Unemployment Tax Act (FUTA) and the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to employees in 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 section 4958 of the Code. However, these organizations are not automatically exempt from other federal taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Contributions in the form of legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal income tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2511.

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Your organization is not required to file federal income tax returns unless it is subject to business income under section 511 of the Code. If your organization is subject to this income tax return on the Form 990-T, Exempt Organization Business Income Tax Return, you must not determine whether any of your organization's present or proposed activities are business as defined in section 513 of the Code.

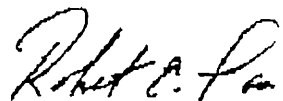
The law requires you to make your organization's annual return available for public inspection for three years after the due date of the return. You are also required to make available a copy of your organization's exemption application, any supporting documents and the name of the individual who requests such documents in person or in writing. You can charge only the cost of reproduction and actual postage costs for the copied materials. The law does not require you to make public inspection documents that are widely available, such as by posting them on the Internet (Web). You may be liable for a penalty of \$20 a day for each day you do not make the documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the header.

This letter affirms your organization's exempt status.

Sincerely,



Robert C. Padilla
Manager, Customer Service