



**IRS** Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077350282  
Aug. 28, 2017 LTR 4168C 0  
62-1693369 000000 00

00028723

BODC: TE

TENNESSEE YOUTH SYMPHONY  
115 PENN WARREN DR STE 300-330  
BRENTWOOD TN 37027-5054

Employer ID Number: 62-1693369  
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated July 24, 2017, regarding your tax-exempt status.

We issued you a determination letter in September 1998, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

In reply refer to: 4077350282  
Aug. 28, 2017 LTR 4168C 0  
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BRENTWOOD TN 37027-5054

TENNESSEE YOUTH SYMPHONY  
115 PENN WARREN DR STE 300-330  
BRENTWOOD TN 37027-5054

Sincerely yours,

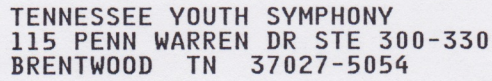
*Stephen A. Martin*

Stephen A. Martin  
Director, EO Rulings & Agreements



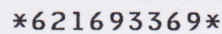
P.O. Box 2508, Room 4010  
Cincinnati OH 45201

**Abstract**



CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.

Letter Number: LTR4168C  
Letter Date : 2017-08-28  
Tax Period : 000000



TENNESSEE YOUTH SYMPHONY  
115 PENN WARREN DR STE 300-330  
BRENTWOOD TN 37027-5054

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

DEPARTMENT OF THE TREASURY

Date:

FEB 25 2002

WILLIAMSON COUNTY YOUTH ORCHESTRA  
PO BOX 680003  
FRANKLIN, TN 37068

Employer Identification Number:  
62-1693369

DLN:  
17053033764012

Contact Person:

RYAN HIRSCH

ID# 31245

Contact Telephone Number:  
(877) 829-5500

Our Letter Dated:  
September 1997

Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your 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 are also required to make available for public inspection your exemption application, any supporting documents, and your 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.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

let 2/25/02

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WILLIAMSON COUNTY YOUTH ORCHESTRA

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

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

Steven T. Miller  
Director, Exempt Organizations

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

DEPARTMENT OF THE TREASURY

Date: DEC - 1 2001

WILLIAMSON COUNTY YOUTH ORCHESTRA  
PO BOX 680003  
FRANKLIN, TN 37068-0003

Employer Identification Number:  
62-1691369  
DLN:  
401333132  
Contact Person:  
D. A. DOWNING ID# 31805  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
SEPTEMBER 1997  
Advance Ruling Period Begins:  
AUGUST 1997  
Advance Ruling Period Ends:  
DECEMBER 31, 2001  
Addendum Applies:  
NO

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section

Letter 1046 (DO/CG)

WILLIAMSON COUNTY YOUTH ORCHESTRA

7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

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

Thank you for your cooperation.

Sincerely yours,

Steven T. Miller

Steven T. Miller  
Director, Exempt Organizations

Enclosures:  
Form 8734  
Copy of this letter