

Address any reply to: P. O. Box 632, Atlanta, Ga. 30301
Department of the Treasury

District Director
Internal Revenue Service

Date: **MAR 24 1977** In reply refer to:
7300:GC:EOMF



▷ Mr. Robert L. Trentham
Taylor, Schlater, Lassiter & Tidwell
Law Offices
Life And Casualty Tower
Nashville, Tennessee 37219

Dear Mr. Trentham:

This is to acknowledge receipt of the letter from the Executive Board of the Tennessee Baptist Convention authorizing the Internal Revenue Service to include the Tennessee Baptist Service Corporation to the group exemption roster of the Executive Board.

Therefore, the Tennessee Baptist Service Corporation is exempt from paying Federal taxes under section 501(c)(3) of the Internal Revenue Code.

Sincerely yours,

Betty Avent
Betty Avent
EOMF Specialist

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Tennessee Baptist Service
Corporation
205 Franklin Pike
Brantwood, TN 37027

Person to Contact:

Telephone Number:

Refer Reply to:

E:EO:T:R:1-1

Date: 31 OCT 1980

Employer Identification No.: 62-0934533
Accounting Period Ending: October
Key District: Atlanta
Form 990 Required: /X/ Yes / / No

• Dear Applicant:

We have considered your application for recognition of exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Section 508(a)(2) of the Code provides that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3) for any period before giving notice that it is applying for recognition of exempt status, if such notice is given after the time prescribed by regulation.

Section 1.508-1(a)(2)(i) of the Income Tax Regulations provides that an organization seeking exemption under section 501(c)(3) of the Code must file the notice described in section 508(a) within 15 months from the end of the month in which the organization was organized, or before March 22, 1973, whichever comes later. Such notice is filed by submitting a properly completed and executed Form 1023, Application for Recognition of Exemption, with the key District Director.

Our records indicate that you filed your notice on May 29, 1980, which is more than 15 months from the end of the month that you were incorporated. Therefore, the provisions of section 508(a)(2) of the Code are applicable to you.

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c)(3) of the Code beginning May 29, 1980.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code beginning May 29, 1980, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Tennessee Baptist Service Corporation

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact your key District Director. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have questions about excise, employment, or other Federal taxes, contact any Internal Revenue Service office.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code. Contributions to you are deductible as of May 29, 1980.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

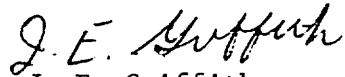
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Tennessee Baptist Service Corporation

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

Sincerely yours,

A handwritten signature in cursive script, appearing to read "J. E. Griffith".

J. E. Griffith
Chief, Rulings Section 1
Exempt Organizations
Examination Branch

Internal Revenue Service
District Director

Department of the Treasury

Date: *May 16, 1983*

Person to Contact:

W. Jackson

Telephone Number:

404/221-4627

Refer Reply to:

CSB: 152.2

62-0934533

580009766

*Tennessee Baptist Adult
Homes, Inc.
P.O. Box 347
Brentwood, Tennessee 37027*

Date of Exemption: *May, 1980*
Internal Revenue Code Section: *501(c)(3)*

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Michael J. Murphy
District Director

Item Changed

From

To

Name.

*Tennessee Baptist
Service Corporation*

*Name shown
above*