

Washington, DC 20224

The Westminster School
111 North Wilson Blvd.
Nashville, TN 37205

Person to Contact: Steve Jankowitz
Telephone Number: (202) 566-4754

Refer Reply to:
E:EO:R:4

Date: OCT 28

Employer Identification Number: 62-1296326
Key District: Atlanta
Accounting Period Ending: December
Foundation Status Classification: 509(a)(1) and
170(b)(1)(A)(ii)

Dear Applicant:

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 Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in the sections of the Code shown above.

If your sources of support, or your purposes, character, or methods 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.

Beginning January 1, 1984, unless you are specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. However, if you are a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, you may elect to exclude the wages paid to your employees (other than for services performed in an unrelated trade or business) from social security taxes. This election must be made by filing Form 8274 by the day before the date your first quarterly employment tax return would be due under the revised law. If you make this election, your employees who earn \$100 or more during a calendar year become liable for the payment of self-employment tax under section 1402 of the Code on the wages that you pay them. Once having made this election, you may not revoke it. For further information regarding this election please, contact your key District Director. You are not required to pay taxes under the Federal Unemployment Tax Act (FUTA).

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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 your key District Director.

Donors may deduct contributions to you as provided in Code section 170. 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.

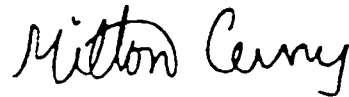
You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining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

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. 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 about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely yours,

A handwritten signature in cursive script that reads "Milton Cerny".

Milton Cerny
Chief, Exempt Organizations
Rulings Branch