



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

FRIENDS OF MACC
812 FATHERLAND STREET
NASHVILLE, TN 37206

Date:
02/09/2021
Employer ID number:
35-2629136
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: Hillary Moon
ID number: 31645
Telephone: (877) 829-5500

Dear Applicant:

In your letter dated April 8, 2020, you requested a reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) & 170(b)(1)(A)(vi) and updated our records.

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

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements