

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: OCT 02 1997

Scarritt-Bennett Center,  
1008 19th Ave. S  
Nashville, TN 37212

Person to Contact:

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Federal Identification Number:

~~62-6642471~~ 0476818

Dear Sir or Madam:

Thank you for the correspondence of July 15, 1997 from your attorney. We have corrected your name as requested.

Our records indicate that a determination letter issued January 25, 1941 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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 sections 509(a)(1) & 170(b)(1)(A)(ii) of the Code.

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) if remuneration of \$100 or more is paid to each employee during 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 Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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ors may deduct contributions to your organization as provided in section 0 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 22 of the Code.

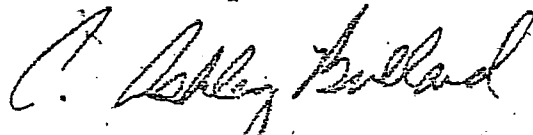
ur organization is not required to file federal income tax returns unless is subject to the tax on unrelated business income under section 511 of e Code. If your organization is subject to this tax, it must file an come tax return on the Form 990-T, Exempt Organization Business Income x Return. In this letter, we are not determining whether any of your ganization's present or proposed activities are unrelated trade or siness as defined in section 513 of the Code.

cause this letter could help resolve any questions about your ganization's exempt status and foundation status, you should keep it with a organization's permanent records.

ase direct any questions to the person identified in the letterhead ove.

is letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard  
District Director