

Department of the Treasury

Original

District Director

Internal Revenue Service

Date:

NOV 19 1971

In reply refer to:

411-12 :CDB

- Columbia State Community College Foundation
Columbia State Community College
Columbia, Tennessee 38401

Gentlemen:

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 you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(iv).

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. You are not liable for the taxes 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.

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 under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, 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, for failure to file a return on time.

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.

Please keep this determination letter in your permanent records.

Sincerely yours,

*W. T. Coppinger*W. T. Coppinger
District Director

FORM 1023
 (Rev. April 1965)

U.S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE
EXEMPTION APPLICATION
 (To be made only by a principal officer of the organization claiming exemption)

To be filed in duplicate
 with the District Director
 for your District.

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Before
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Chambers
Ga.
30005

For use of organizations applying for exemption under section 501(a) and described in section 501(c)(3) of the Internal Revenue Code, which are organized and operated (or will operate) exclusively for one or more of the following purposes (check purpose(s)):

<input type="checkbox"/> Religious	<input type="checkbox"/> Charitable	<input type="checkbox"/> Scientific	<input type="checkbox"/> Testing for Public Safety
<input checked="" type="checkbox"/> Educational	<input type="checkbox"/> For the prevention of cruelty to children or animals	<input type="checkbox"/> Literary	

Every organization that claims to be exempt must furnish the information and data specified in duplicate. If any organization fails to submit the information and data required, this application will not be considered on its merits and the organization will be notified accordingly.

This application shall be open to public inspection in accordance with section 6104(a)(1) of the Internal Revenue Code. See separate instructions for Form 1023 to properly answer the questions below.

1a. Full name of organization Columbia State Community College Foundation		b. Employer identification number: 23 7106327
2. Complete address (number, street, city or town, State and Postal ZIP code) Columbia State Community College, Columbia, Tennessee 38401		
3a. Is the organization incorporated? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	b. If "Yes," in which State and under which law (General corporation, not for profit, membership, educational, eleemosynary, etc.)? Cite statutory provisions. Resolution, State Board of Educa. Tennessee Code Annotated Section 49-3232 8/14/70	
4a. If not incorporated, what is form of organization?	b. Date incorporated or organized March 4, 1971	c. Month and day on which the annual accounting period ends December 31
5a. Has organization filed Federal income tax return(s)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	b. If "Yes," form number of return filed and Internal Revenue District where filed.	c. Year(s) filed

6. After July 1, 1950, did the creator of your organization (if a trust), or a contributor to your organization, or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or a corporation controlled directly or indirectly by such creator or contributor, enter into any of the transactions (or activities) enumerated below? NOTE: If you have any knowledge or contemplate that you will be a party to any of the transactions (or activities) enumerated in 6a through 6f, check "planned" in the applicable block(s) and see instructions.

		Yes	No	Planned			Yes	No	Planned
a. Borrow any part of your income or corpus?					d. Purchase any securities or other property from you?				
b. Receive any compensation from you?					e. Sell any securities or other property to you?				
c. Have any part of your services made available to him?					f. Receive any of your income or corpus in any other transaction?				
7. Have you issued or do you plan to issue membership, stock, or other certificates evidencing voting power in the organization?									X
8a. Are you the outgrowth or continuation of any form of predecessor(s)?									X
b. Do you have capital stock issued and outstanding?									X
c. Have you made or do you plan to make any distribution of your property to shareholders or members?									X
d. Did you receive or do you expect to receive 10 percent or more of your assets from any organization, group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse, ancestor, or lineal descendant)?									X
e. Does any part or will any part of your receipts represent payment for services of any character rendered or to be rendered by you?									X
f. Are you now, have you ever been, or do you plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation?									X
g. Do you participate or plan to participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office?									X
h. Have you made or do you plan to make any payments to members or shareholders for services rendered or to be rendered?									X
i. Does any part or do you plan to have any part of your net income inure to the benefit of any private shareholder or individual?									X
j. Are you now or are you planning to be affiliated in any manner with any organization(s)?									X
k. Do you hold or plan to hold 10 percent or more of any class of stock or 10 percent or more of the total combined voting power of stock in any corporation?									X