

(615) 741-0600
Home office in Nashville



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

IMPORTANT NOTICE

BEREA COLLEGE
CHESTNUT ST

BEREA

KY 40404 0001

*need only federal
501(c)(3) certificate
(determination letter)*

*per Tennessee
Dept of Revenue*

4/14/03

TO: All Sales or Use Tax Nonprofit Exempt Entities
FROM: Tennessee Department of Revenue
SUBJECT: Renewal of Sales and Use Tax Exemptions
DATE: March 14, 2003

The Department is currently reviewing all registered nonprofit entities to determine their continued eligibility for sales and use tax exemption certifications. As part of this process, all taxpayers holding a nonprofit sales and use tax exemption certificate must complete and submit the enclosed application along with the required documentation to the Tennessee Department of Revenue by April 15, 2003.

Taxpayers that submit a completed application and the required documentation to the Department by April 15, 2003 will receive a new nonprofit sales and use tax exemption certificate with an effective date of July 1, 2003. **Beginning July 1, 2003 taxpayers that do not have a new exemption certificate will be required to remit sales and use tax on all purchases of tangible personal property or taxable services.**

Out-of-state entities that are exempt from federal taxation pursuant to 26 U.S.C Section 501(c)(3) are not required to have a Tennessee nonprofit exemption certificate in order to make tax-exempt Tennessee purchases. Tenn. Code Ann. Section 67-6-322(e) provides that Tennessee suppliers may accept a current and valid copy of an out-of-state entity's 501(c)(3) exemption certification in lieu of a Tennessee exemption certificate. Since federal 501(c)(3) exemption certificates may be used in lieu of Tennessee exemption certificates the Department will close all nonprofit tax-exempt accounts for qualified out-of-state entities effective June 30, 2003.

If you have any questions about the enclosed Application for Registration, or if you have any questions concerning the documentation required to qualify for the exemption afforded under Tennessee Code Annotated Section 67-6-322, please call one of the HELP NUMBERS listed below.

Chattanooga (423) 634-6266	Knoxville (865) 594-6100
Jackson (731) 423-5747	Memphis (901) 213-1400
Johnson City (423) 854-5321	Nashville (615) 253-0600

Tennessee residents outside Nashville calling area may call our statewide toll-free number at 1-800-342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access our web site at www.state.tn.us/revenue.

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 3159
Cincinnati, Ohio 45201

Berea College
Attn: Leigh A. Jones
Berea, KY 40404

Person to Contact:
Bea Eith
Telephone Number:
513-684-2634
Refer Reply to:
CSB:EO:BE:dlr
Date: SEP 10 1982

Dear Sir or Madam:

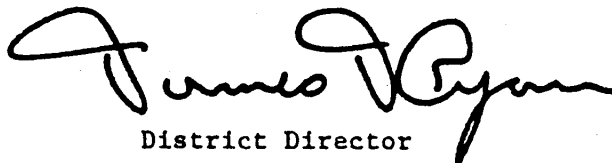
In response to your inquiry Berea College

is exempt from Federal income tax by virtue of an individual ruling dated January 2, 1953. A copy of this determination letter is attached.

Please note, Section 101(6) of the 1939 Internal Revenue Code coincides with Section 501(c)(3) of the 1954 Code. Form 990 is your present filing requirement in lieu of the 990-A referred to in the determination letter.

Contributions to you are deductible as provided in Section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers or gifts are deductible for Federal, estate and gift tax purposes under Sections 2055, 2106 and 2522 of the Code.

Very truly yours,



James J. Ryan

District Director

Enclosure