



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

IMPORTANT NOTICE


EMORY UNIVERSITY
404 ADMINISTRATION BLDG

ATLANTA GA 30322

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. ~~For more information, visit our website at www.state.tn.us/revenue.~~



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077556534
Sep. 30, 2009 LTR 4168C 0
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EMORY UNIVERSITY
% CAROL CARTER
1599 CLIFTON RD NE
ATLANTA GA 30322-4250

009466

Employer Identification Number: 58-0566256
Person to Contact: SHARON LENARD
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 31, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1937, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

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 if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott
Manager, EO Determinations