

Internal Revenue Service

District
Director

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

Department of the Treasury

P.O. Box 3159
Cincinnati, Ohio 45201

Person to Contact:

Bea Eith

Telephone Number:

513-684-2634

Refer Reply to:

CSB:EO:BE:dlr

Date: SEP 16 1982

Entered in PCG

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,


District Director

Enclosure



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

T:S:E05

MEM

JAN 2 1953

Berea College

Berea, Kentucky

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101(6) of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

Berea College

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The Director of Internal Revenue for your district is being advised of this action.

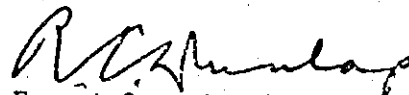
Since the information submitted shows that your business activities are substantially related to the performance of your educational functions and further, that substantially all of the work in carrying on such so-called trade or business is performed by your students, you are not required to file Form 990-T for the purpose of reporting income derived therefrom.

Bureau ruling of May 31, 1928, holding you exempt under section 231(6) of the Revenue Act of 1926, which was affirmed April 5, 1938, under the Revenue Act of 1936, is hereby affirmed under section 101(6) of the Internal Revenue Code.

Very truly yours,

Assistant Commissioner

By



Head, Exempt Organization Branch

Special Technical Services Division

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

4/23/71

In reply refer to:

BEREA COLLEGE
BEREA, KENTUCKY 40403



Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)