



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
June 2, 2022
Employer ID number:
39-0926339
Person to contact:
Name: Melissa D Fields
ID number: 0194416
Telephone: 877-829-5500

SOCIETY FOR PRESERVATION & ENCRGMNT
OF BARBERSHOP QUARTET SINGING
110 7TH AVE N
NASHVILLE, TN 37203

Dear Sir or Madam:

This is in response to your request dated July 22, 2021, for information about your tax-exempt status.

We issued a determination letter to you on May 1946, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

For information about filing requirements visit www.irs.gov/charities. Specifically, IRC Section 6033(j) provides that if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

If you have questions, you can call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements