

Department of the Treasury
Internal Revenue Service
Quality Review Staff
Taxpayer Assistance Group
P. O. Box 1055 - RM 907
Atlanta, Georgia 30370-0000

DATE: 12/15/89
Date of Inquiry:

12/15/89
Refer Reply TO:
ORS:EO:TPA
EIN:
59-0637903
FFN:
580039232

RINGLING SCHOOL OF ART AND DESIGN
1111 27TH STREET
SARASOTA, FL 34234-5895

Dear Taxpayer:

We have received your letter requesting confirmation of your exemption from Federal Income Tax.

You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter dated May, 1938.

This letter is currently in effect and will remain in effect until terminated, modified, or, revoked by the Internal Revenue Service.

You were also determined not to be a private foundation as defined in section 509(a) of the Code, because you are an organization described in sections 170(b)(1)(A)(ii) and 509(a)(1).

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.

Your attention is called to Revenue Procedure 75-50, 1975-2 C.B. 587. This revenue procedure sets forth the guidelines and record-keeping requirements for determining whether private schools that are presently recognized as exempt from Federal income tax have racially nondiscriminatory policies as to students. To ensure your continued exemption, you should maintain records to show that you are in compliance with all the requirements of Revenue Procedure 75-50.

Any changes in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name or address.

Thank You for your cooperation.

Sincerely yours,

Cynthia Smith
Exempt Organizations Coordinator