



AMERICAN
MUSIC
THERAPY
ASSOCIATION

February 14, 2001

To Whom It May Concern:

RE: American Music Therapy Association and Subordinates
EIN: 48-610-7868

On November 20, 2000 the Internal Revenue Service (IRS) granted a group tax exemption for the American Music Therapy Association (AMTA) and its subordinates (Great Lakes Region, Mid-Atlantic Region, Midwestern Region, New England Region, South Central Region, Southeastern Region, Southwestern Region and Western Region).

The American Music Therapy Association (AMTA) was originally recognized as exempt from federal income tax under section 501 (c) (3) of the Code, effective July 9, 1954.

For further information please call (301) 589-3300.

Andrea Farbman, EdD
Executive Director

8455 COLESVILLE ROAD

SUITE 1000

SILVER SPRING, MD 20910

PHONE (301) 589 - 3300

FAX (301) 589 - 5175

E-MAIL INFO@MUSICTHERAPY.ORG

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: APR 30 1988

Person to Contact:

D. Downing

Telephone Number:

513-241-5199

Fax Number

513-684-5936

Federal Identification Number:

48-6107868

Accounting Period Ends

December 31

American Music Therapy Association
8455 Colesville Rd. Suite 1000
Silver Spring, Md. 20910-3319

Dear Sir or Madam:

This is in response to correspondence dated February 18, 1998 from Patricia Gonsalves indicating a name change for your organization. We have updated our records to show the name of your organization as American Music Therapy Association. This change does not affect the exempt status of your organization.

In July of 1954 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in section 509(a)(2) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

American Music Therapy Association
48-6107868

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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 organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have questions, you may direct them to us at the address or telephone number shown in the heading of this letter.

Sincerely,

C. Ashley Bullard
District Director



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248126447
Feb. 21, 2008 LTR 4167C E0
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BODC: TE

AMERICAN MUSIC THERAPY ASSOCIATION
8455 COLESVILLE RD STE 1000
SILVER SPRING MD 20910-3392506

Employer Identification Number: 48-6107868
Person to Contact: Mrs. Coghill
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 11, 2008, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in 2000, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I