

Internal Revenue Service  
District Director

Department of the Treasury

Date: DEC 9 1982

Our Letter Dated:  
October 28, 1980

Person to Contact:  
Mary Alt

Contact Telephone Number:  
(301) 962-4779

▷ The Richmond Community Orchestra  
2305 North Robert Bruce Dr.  
Richmond, Va. 23235

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section \* See below. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section \* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section \* organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

\*  
Section 509(a)(1) & 170(b)(1)(A)(vi)

See Caveat attached

Sincerely yours,



Teddy R. Kern  
District Director

The Richmond Community Orchestra

Section 1.509(a)-6 of the Income Tax Regulations states that if an organization is described in section 509(a)(1) and also in another paragraph of 509(a), it will be treated as described in section 509(a)(1).

You were advised in the determination letter dated October 28, 1980 that you would be treated as publicly supported organization described in section 509(a)(2) of the Code. However, the information you submitted indicates that you received a substantial part of your support in the form of gifts, grants, and contributions from the general public and/or governmental units during your advance ruling period. You therefore qualify as an organization described in section 509(a)(1) of the Code. Your classification under section 509(a) has been changed accordingly.

Internal Revenue Service  
District Director

Department of the Treasury

Date:

OCT 28 1980

Employer Identification Number:

Accounting Period Ending:  
June 30

Foundation Status Classification:  
509(a)(2)

Advance Ruling Period Ends:  
June 30, 1982

Person to Contact:  
R. Hutchins

Contact Telephone Number:  
(301) 962-4773

▷ The Richmond Community Orchestra, Inc.  
2305 North Robert Bruce Drive  
Richmond, Virginia 23235

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

The Richmond Community Orchestra Inc.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fund-raising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin No. 1967-2, page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fund-raising activities for charity.

Commonwealth  
of Virginia



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Corporation  
Commission

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TCP00064 CISM3155 OLD NAME INQUIRY 10:1

CORP ID: 0200388 - 7 CORP STATUS: 00 ACTIVE  
CORP NAME: RICHMOND PHILHARMONIC, INC., THE

OLD NAME: RICHMOND PHILHARMONIC, INC. DATE OF NAME 06/03/97  
RICHMOND COMMUNITY ORCHESTRA, INC., THE 01/03/90

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NOTE: Function Key usage varies depending on the Application Screen.  
For specifics, refer to Function Key Documentation.

# Group plays with new name

## Music review

By Clarke Bustard

Times-Dispatch staff writer

The Richmond Philharmonic took its first bows under that name (it formerly was the Richmond Community Orchestra) and under the direction of Washington-based conductor Joel Lazar yesterday afternoon before about 200 in the Woman's Club auditorium.

Lazar, who as principal guest conductor is leading the first two of the orchestra's four concerts this season, provided reliable and attentive direction, building crescendos most effectively and maintaining sonic order in the heaviest traffic. (As a southpaw, he has a right hand at the ready to rein in brasses.)

As a volunteer group, the philharmonic is not ideally balanced — its winds and percussion outweigh its strings in numbers and ability. (Its French horns are especially good.)

Big gestures and long notes at moderate tempos,

not surprisingly, come across better than softer passages with finer figurations.

The group was in its best form yesterday in the first half, devoted to Dvorák's "Carnival" Overture and three of Sibelius' "Scenes Historiques."

The Sibelius, with its Wagnerian swells of lush tone and high drama, was especially impressive. Lazar and the players also captured the rollicking spirit and rhythmic snap of the Dvorák.

The orchestra was audibly reaching in Tchaikovsky's Fourth Symphony, which closed the program. Lazar set a slowish pace, which helped to maintain ensemble but called attention to problems with intonation and syncopation. Brasses and percussion paced a collective comeback in the finale.

Lazar will return to conduct the next philharmonic concert, a cabaret-style affair Feb. 18 in the atrium of the James Center. Fred Cohen of the University of Richmond and Janet Worsham, the orchestra's summer conductor, will lead programs later in the season.