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## Boston Early Music Festival, Inc.

Also Known As: BEMF  
161 First Street  
Suite 202  
Cambridge, MA 02142

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### GENERAL INFORMATION

Contact: Ms. Kathleen Fay, Executive Director  
Telephone: (617) 661-1812  
Fax: (617) 661-1816  
E-mail: [kathy@bemf.org](mailto:kathy@bemf.org)  
Web Site: [www.bemf.org](http://www.bemf.org)

### Who We Are

The Boston Early Music Festival was founded in 1980 by leading practitioners of early music performance with a mission to promote and conserve the genre through biennial Festivals & Exhibitions, the annual Concert Series and recordings of our acclaimed Baroque Opera productions.

- This organization is a [501\(c\)\(3\) Public Charity](#).
- This organization is required to file an IRS Form 990 or 990-EZ.
- Additional narrative information in this report was last supplied by the organization on February 19, 2008.
- Contributions are deductible, as provided by law.

### How to Help

This organization is seeking funds from contributions and grants. These funds will be used for unrestricted operating expenses and special projects.

### Location(s) Served

- National
- International: Europe

### NTEE Code

- A68—Music

Internal Revenue Service

Department of the Treasury

P.O. Box 1680, GPO Brooklyn, NY 11202

District  
Director

Date: JUL 27 1990

Boston Early Music Festival, Inc.  
PO Box 2632  
Cambridge, MA 02238  
Attn: Kathleen Fay

Person to Contact:  
Clifton G. Belnavis  
Contact Telephone Number  
(718) 780-4501  
EIN: 04-2704827


Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Boston Early Music Festival, Inc.

- A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

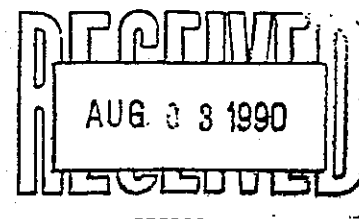
  
Eileen Jannazzo  
District Disclosure Officer

Name of Organization: Boston Early Music Festival, Inc.

Date of Exemption Letter: February, 1981

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code section.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.



Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 9107  
Boston, MA 02203

Date:

FEB 23 1981

Boston Early Music Festival  
Incorporated  
148 Williams Street  
Jamaica Plain, MA 02130

Employer Identification Number:

04-2704827

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

December 31, 1985

Person to Contact:

Mary Joyce

Contact Telephone Number:

223-4241

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.

District Director, Boston District

509(a)(2)  
(over)

Letter 1045(DO) (6-77)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable 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, you 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.

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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Executed Form 8720 is enclosed for your files.

  
HERBERT B. MOSHER  
District Director

cc: Barbara C. Prescott, Esq.  
380 Dyer Avenue  
Melrose, MA 02176