



Seth Galanter
Principal Deputy Assistant Secretary
Office of Civil Rights
U.S. Department of Education

Re: OCR Letter of January 27, 2016, asking for additional information for Criswell College's request for a religious exemption to certain provisions of Title IX of the Education Amendments of 1972

Dear Mr. Galanter:

Thank you for your letter dated January 27, 2016, regarding our request for a religious exemption for Criswell College from certain provisions of Title IX of the Education Amendments of 1972. You requested clarification as to whether Criswell College is controlled by a religious organization. We appreciate the opportunity to clarify that we are indeed controlled by a religious organization. Criswell College meets the conditions of being an educational institution controlled by a religious organization in that:

1. The Internal Revenue Service has already determined that we meet the requirements for classification as an integrated auxiliary of a church. See enclosed IRS determination letter.
2. Our faculty is required to espouse a personal belief in the religion of our controlling organization. Each year the faculty and administration of Criswell College is required to reaffirm in writing the doctrinal position of the Southern Baptists of Texas Convention.
3. Students at Criswell College are required to attend chapel twice each week. All undergraduate students take at least 42 hours of study on Biblical and theological matters. Each student must be endorsed by a church and outline their personal statement of faith prior to admission. After admission, each student must agree to, and sign, Criswell College's Student Handbook Covenant, indicating their agreement to conform to the standards of faith and behavior as taught in Scripture.
4. The Southern Baptists of Texas Convention nominates 40% of Criswell College's trustees to the governing board of Criswell College. In addition, the Criswell Foundation, a religious nonprofit ministry, nominates an additional 40% of the trustees for Criswell College.
5. Criswell College receives 7% of its annual budget from the Southern Baptists of Texas.

Again, thank you for the opportunity to clarify that Criswell College meets the conditions that qualify us as being controlled by a religious organization. If we can be of any further assistance to you as you

process our exemption according to Section 901(a)(3) of Title IX, 20 U.S.C. § 1681(a)(3) and the Department of Education's implementing regulation at 34 C.F.R. § 106.12, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Creamer". The signature is fluid and cursive, with a large initial "B" and a long, sweeping underline.

Dr. Barry Creamer
President and CEO
Criswell College
4010 Gaston Avenue
Dallas, Texas 75246

Enclosure.

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **OCT 20 2012**

Criswell College
4010 Gaston Avenue
Dallas TX 75246

Employer Identification Number:
75-6114836
Person to Contact – ID#:
Michelle A Glutz - 0203085
Toll Free Contact Number:
(877) 829-5500
Form 990 Required:
No

Dear Sir or Madam:

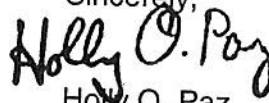
This is in response to your July 25, 2011 request to be exempt from the requirement to file Form 990, Return of Organization Exempt from Income Tax.

Treasury regulation section 1.6033-2(g)(1)(i) provides that an integrated auxiliary of a church exempt from taxation under section 501(a) of the Internal Revenue Code is not required to file Form 990. The term "integrated auxiliary of a church" is defined in Treasury regulation section 1.6033-2(h). Based on the information you provided in your request, we've determined that you meet the requirements for classification as an integrated auxiliary of a church. Therefore, in accordance with Treasury regulation section 1.6033-2(g)(1)(i), you are not required to file Form 990. We'll update our records accordingly.

As an organization exempt from federal income tax under section 501(c)(3), you must fulfill a number of other requirements under the Internal Revenue Code. Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

If you have any questions, please call our toll-free number shown in the heading of this letter.

Sincerely,



Holly O. Paz
Director, Exempt Organizations

Enclosure: Pub 4221

Letter 4715 (12-2011)
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