



Office of the President
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216-738-2110
Office of the Treasurer
216-736-2114
700 Prospect Avenue
Cleveland, Ohio 44115

United Church of Christ

February 28, 1995

To Whom It May Concern:

This letter is to certify that the following statements are contained in a letter to the United Church of Christ from the U.S. Treasury Department, Internal Revenue Service, Washington, D.C., dated June 11, 1964.

"It is held that you and the conferences, associations, synods, councils, and educational, charitable and religious organizations listed in the Yearbook are exempt from Federal income tax as organizations described in section 501 (c) (3) of the Internal Revenue Code of 1954."

"Contributions made to you and to your listed conferences, associations, synods, councils and educational, charitable and religious organizations are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in Sections 2055, 2106, and 2522 of the Code."

In addition, the United Church of Christ holds Form M-0706 from the Internal Revenue Service, dated October 5, 1970 stating that the organizations covered in our original notification above are not private foundations as defined in Section 509(a) of the Internal Revenue Code.

Doris R. Powell
Director of Finance and Treasurer

The United Church of Christ Group Exemption Number is 1665.

**FEDERAL INCOME TAX EXEMPTION
THE UNITED CHURCH OF CHRIST**

The Internal Revenue Service has issued a ruling, dated June 10, 1964, which as subsequently amended, grants blanket federal income tax exemption to The United Church of Christ and the following:

- * All member churches
- * Conferences and Associations
- * General Synod
- * Executive Council
- * Instrumentalities
- * Commissions and Councils
- * Institutions related to the Council of Higher Education
- * Health and Welfare Institutions related to the United Church of Christ

The Internal Revenue Service group exemption number for the United Church of Christ is 1665.

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U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

JUN 1 1964

IN REPLY REFER TO
T:R:EO:4
CSG

United Church of Christ
Seventh Floor
297 Park Avenue South
New York 10, New York

Group Exemption
No 1665

Gentlemen:

This has further reference to the information submitted for use in issuing a group ruling holding you and your conferences, associations, synods, councils and educational, charitable and religious organizations exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954.

The information presented shows that you were formed as a merger of the Evangelical and Reformed Church and the General Council of the Congregational and Christian Churches. This merger became effective on July 4, 1961, the date your constitution and bylaws were declared in force.

In a ruling dated January 14, 1953, the Evangelical and Reformed Church was held exempt from Federal income tax under the provisions of section 101(6) of the 1939 Code, which corresponds to section 501(c)(3) of the 1954 Code. In a group ruling dated March 23, 1956, it was held that the affiliated synods and churches listed in the 1956 Evangelical and Reformed Church Yearbook, which are located in the United States, its territories and possessions, are exempt from Federal income tax as organizations described in section 501(c)(3) of the 1954 Code. The latest supplemental group ruling was issued on April 8, 1960. The General Council of the Congregational and Christian Churches was held exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1936, in a ruling dated December 15, 1935.

In a conference held in this office on October 23, 1963, your authorized representative, Mr. Loren T. Wood, asked that the request for a group ruling, both on a national and conference basis, be withdrawn. Inasmuch as we have not received

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confirmation of the request for withdrawal, we have further considered the matter and we believe that a group ruling covering the Evangelical and Reformed Churches and these Congregational Christian Churches which voted to join you may be issued.

Based upon the information presented, it is held that you and the conferences, associations, synods, councils, and educational, charitable and religious organizations listed in your 1963 Yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes.

You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not required to file Federal income tax returns so long as you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations retain a tax exempt status.

It will not be necessary for you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you and to your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

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You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided by that Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information annually not later than 45 days after the close of your annual accounting period.

1. Lists showing the names and mailing addresses of your new conferences, associations, synods, councils, and educational, charitable and religious organizations and the names and addresses of any conferences, associations, synods, councils, and educational, charitable and religious organizations which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order. In lieu of the lists referred to above you may furnish us a copy of your published directory. Please send one copy for each district in which your conferences, associations, synods, councils, and educational, charitable and religious organizations are located.

2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new conferences, associations, synods, councils, and educational, charitable and religious organizations.

3. A statement if, at the close of the year, there were no changes in your roster.

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4. A statement of any changes in the character, purposes or method of operation of your organization or those of your conferences, associations, synods, councils, and educational, charitable and religious organizations.

5. Duplicate copies of amendments to charters or bylaws of your organizations or those of any of your conferences, associations, synods, councils, and educational, charitable and religious organizations.

This ruling is not applicable to those Congregational Christian Churches listed in your 1963 Yearbook under Schedule I which have not voted or which have abstained from voting on the merger and those under Schedule II which have voted not to be a part of the United Church of Christ.

Your tax exempt status and that of your conferences, associations, synods, councils, and educational, charitable and religious organizations is predicated on the understanding that upon dissolution all of your assets and those of your conferences, associations, synods, councils, and educational, charitable and religious organizations shall be distributed to organizations organized and operated exclusively for educational, charitable or religious purposes.

The ruling of January 14, 1953, holding the Evangelical and Reformed Church exempt under section 101(6) of the 1939 Code, the group ruling of March 23, 1956, and subsequent supplemental group rulings, holding its listed affiliated synods and churches exempt as organizations described in section 501(c)(3) of the 1954 Code, and the ruling of December 16, 1935, holding the General Council of Congregational and Christian Churches exempt under section 101(6) of the Revenue Act of 1936, are terminated as of July 4, 1961, the date the merger between those organizations became effective.

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The District Directors concerned are being notified.

Very truly yours,

R. J. Stekem

Chief, Exempt Organizations Branch