

Internal Revenue Service
District Director

Date: Jan 27 1984

▷ Presbyterian Church(U.S.A.)
475 Riverside Drive
Room 1201
New York, N.Y. 10115

RE: 23-6393377
GEN 1617

Date of Exemption: January, 1964
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

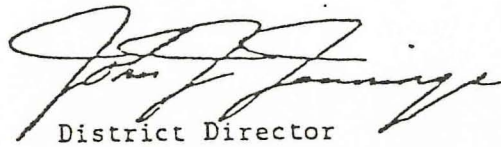
Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,


District Director

| <u>Item Changed</u> | <u>From</u> | <u>To</u> |
|---------------------|--|---|
| Name & Address | The United States Presbyterian Church in the United States of America Chatsworth, Illinois | Presbyterian Church (U.S.A.) 475 Riverside Drive Room 1201 New York, N.Y. 10115 |



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

1964 FEB 4 AM 9:09

JAN 31 1964

IN REPLY REFER TO
T:R:EO:1
JGD

The United Presbyterian Church in the
United States of America
Office of the General Assembly
510 Witherspoon Building
Philadelphia 7, Pennsylvania

Gentlemen:

Your application for a group ruling, holding you and your subordinate units exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, has been considered.

Based on the information submitted, it is held that you and your synods, presbyteries and churches whose names appear on pages 542 through 620 inclusive, of the May 1963 edition of part III of the minutes of your general assembly 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 subordinate units are organized and operated exclusively for religious purposes.

You and your synods, presbyteries and churches are not required to file Federal income tax returns so long as a tax exempt status is maintained.

It will not be necessary for you and your synods, presbyteries and churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as the specific exceptions contained in section 6033(a) of the Code are applicable.

Contributions made to you and your synods, presbyteries and churches are deductible by the donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts, to or for the use of you and your synods, presbyteries and churches are deductible for Federal estate and gift tax purposes as provided by sections 2055, 2106 and 2522 of the Code.

The United Presbyterian
Church in the United
States of America

You and your synods, presbyteries and churches 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 in that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your synods, presbyteries and churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

For next year and each succeeding year thereafter, please send us the following information annually not later than forty-five days after the close of your annual accounting period:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of (a) your new subordinate units and (b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for use of this office and one additional copy for the use of each District Director in whose district one or more of your subordinate units are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.
2. A statement, signed by one of your principal officers, stating whether or not the information upon which your original group ruling is based is applicable in all respects to your new subordinate units.
3. A statement, if at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of any of your subordinate units.

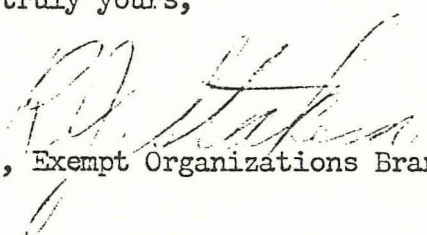
The United Presbyterian
Church in the United
States of America

5. Duplicate copies of any amendments to the
charters or bylaws of your organization or
those of any of your subordinate units.

This ruling is not applicable to any of your subordinate units
organized and operated in a foreign country.

The District Director in Philadelphia is being advised of
this action.

Very truly yours,


Acting Chief, Exempt Organizations Branch