

CHRISTIAN
REFORMED
CHURCH

September 14, 2004

TO WHOM IT MAY CONCERN:

This letter is to inform you that _____ Church, a Christian Reformed church whose address is _____ is a part of the denomination known as the Christian Reformed Church in North America. Church's Federal Identification Number is _____.

The denomination received a group determination letter stating that it and its local churches are exempt from Federal income tax under IRS code 501 [C] [3]. This filing was made under the denomination's Federal ID # _____. The attached notice confirms this exemption.

I trust this is the information you need for your files. Attached for your reference is a copy of our group's IRS Determination Letter dated February 28, 1975.

Sincerely,

John H. Bolt
Director of Finance and Administrative Services

JHB:nwh

Attachment

2850 Kalamazoo Avenue SE
Grand Rapids MI 49560
Voice: 616-241-1691
Fax: 616-224-5895

3475 Mainway
PO Box 5070 STN LCD I
Burlington ON L7R 3Y8
Voice: 905-336-2920
Fax: 905-336-8344

Phone Contact: S. Warren
Phone Number: 202-064-4332

Internal Revenue Service
Washington, DC 20224

Date: FEB 28 1975 In reply refer to: E:EO:T:R:2-6



RECEIVED

MAR 10 1975

Christian Reformed
EIN 38-2051351

The Christian Reformed Church
In North America
2850 Kalamazoo Avenue, S.E.
Grand Rapids, Michigan 49508
U.S. Treas. Dept. - Int. Rev. Service

Group Exemption under 501 (c) (3)

ID Number 38-2051351

Gentlemen:
This is in reply to your letter of December 19, 1974 wherein you request a group ruling of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 for yourself and your local churches.

Based on the information supplied we rule that you and your local churches named in your group exemption roster which you submitted, are exempt from Federal income tax under section 501(c)(3) of the Code as it is shown that you and such churches are organized and operated exclusively for religious purposes.

Additionally, we have classified you, and your local churches which are covered by your notification to us, as organizations that are not private foundations as described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

You and your exempt local churches 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 and your exempt local churches 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 activities are unrelated trade or business as defined in section 513 of the Code. Further you and your exempt local churches are not required to file the Return for Organizations Exempt From Federal Income Tax, Form 990 as you and they come within the specific exceptions contained in section 6033(a)(2)(A)(i) of the Code.

The Christian Reformed Church
In North America

You and your exempt local churches are not liable for taxes under the Federal Insurance Contributions Act (social security taxes) unless you and such local churches file a waiver of exemption certificate as provided in that Act. You and your exempt local churches are not liable for the tax under the Federal Unemployment Tax Act. However, you and your local churches are required to withhold Federal income taxes of your and their employees. Inquiries about the waiver of exemption certificate for social security taxes, or any questions concerning excise, employment, or other Federal taxes should be addressed to the District Director, Internal Revenue Service, Detroit, Michigan, which is your key district for exempt organization matters.

Donors may deduct contributions to you and your exempt local churches as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your exempt local churches are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

If you change your purposes, character, or method of operation, please let your key district director know, so that he may consider the effect on your exempt status. Please keep him informed of any changes in your name or address.

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania, 19155, Attention: EOR Branch.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your local churches.

The Christian Reformed Church
In North America

2. A list of the names, mailing addresses, including Postal ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of local churches on your group exemption roster that during the year:

- a. changed names or addresses;
- b. were deleted from the roster; or
- c. were added to the roster.

A directory of local churches may be substituted for this list if it includes the required information and identifies the affected local churches according to the three categories above.

3. For local churches added to the roster, a letter signed by one of your principal officers containing or attaching:

- a. a statement that the information upon which your present group exemption letter is based applies to the new local churches;

- b. a statement that each has given you written authorization to add its name to the roster;

- c. a list of those to which the Service previously issued rulings or determination letters relating to exemption, and;

- d. a statement that none of the new local churches are private foundations as defined in section 509(a) of the Code.

4. If applicable, a statement that your group exemption roster did not change during the year.

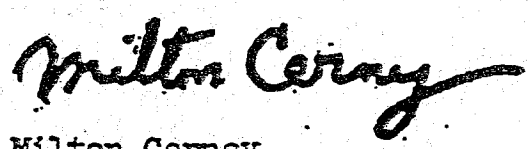
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In North America

You should advise each of your exempt local churches of the provisions of this ruling.

This ruling does not apply to any of your subordinates organized and operated in a foreign country.

Every Exempt organization is required to have an Employer Identification Number regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns filed and referred to on all correspondence with the Internal Revenue Service.

Sincerely yours,



Milton Cerney
Chief, Rulings Section 2
Exempt Organizations Technical
Branch

CHRISTIAN REFORMED CHURCH IN NORTH AMERICA
(An Ecclesiastical Corporation)

GROUP EXEMPTION UNDER 501(C)(3)
U.S. TREASURY DEPT.—INTERNAL REVENUE SERVICE

ID NO. 38-2051351

PLEASE RETAIN THIS CARD FOR HANDY REFERENCE