



1200 Davis Street
Evanston, Illinois 60201-4193
847.869.3345 FAX 847.425.6568

J. Daniel Gary
Associate General Counsel
Direct Dial 847.425.6533
Direct Fax 847.425.6568
dgary@gcfa.org

VIA FACSIMILE AND REGULAR MAIL

June 7, 2004

Reverend Thomas A. Elliott
NORTHBROOK UNITED METHODIST CHURCH
11223 Crabapple Road
Roswell, Georgia 30075

Re: Inclusion of Your Affiliated Organization in The United Methodist
Tax Exemption Ruling
Employee Identification Number: 58-1382127
Date of Inclusion: February 1980

Dear Reverend Elliott:

This letter will certify the inclusion of your affiliated organization within the covered organizations contained in The United Methodist Group Federal Income Tax Exemption Ruling. Enclosed is a copy of the Group Ruling Letter, dated October 16, 1974, which may be used in conjunction with this letter to certify the covered status. Local churches, districts, annual conferences of The United Methodist Church, and their affiliated organizations are automatically included under the terms of the Ruling Letter within the Group Ruling. The General Council on Finance and Administration (GCFA), as administrator of the Group Ruling, each year submits a filing of all organizations, which are covered under its terms. Your affiliated organization has been added in the Group Ruling, and will be included in our annual filing with the Internal Revenue Service.

For your information, enclosed is a cover memorandum concerning various aspects of the Group Ruling, which you may find useful. Occasionally, the Internal Revenue Service will request the Group Exemption Number of organizations that they suspect may be covered by Group Rulings. The Group Exemption Number is **GEN 2573**. This number may be used in correspondence with the Internal Revenue Service to indicate which group exemption your affiliated organization comes under.

If you have any further questions, please feel free to contact the GCFA Legal Department.

Sincerely,

GENERAL COUNCIL ON FINANCE AND ADMINISTRATION OF
THE UNITED METHODIST CHURCH

By: Sandra Lackore
Sandra Lackore
General Secretary and Treasurer

By: J. Daniel Gary
J. Daniel Gary
Associate General Counsel

Enclosures

Cc: WellPoint Foundation

Postnet® brand fax (transmission) memo 7671		4	
To: Michael Wilson	From: [Signature]		
cc: HORTONBROOK UMC	cc: NCC - UMC		
Dept:	Phone:		
Ext: 716-594 9380	Fax:		



DO 36 EIN 36-2167731

Internal Revenue Service
Washington, DC 20224

Date: OCT 1 9 1974 In reply refer to: T:MS:EO:R:1-2

Council on Finance and Adminis-
tration of the United Methodist
Church, a/k/a the United
Methodist Church and its
Affiliated Organizations
1200 Davis Street
Evanston, Illinois 60201

Attention: R. Bryan Brawer

Dear Applicant:

This refers to the information submitted for use in determining your status and the status of your affiliated religious organizations, on the list you submitted, as being exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

For the purposes of this group ruling, your affiliated religious organizations include The General Conference, Judicial Council, General Agencies, Commissions, Committees, their divisions and departments thereof, and other related organizations; Jurisdictional Conferences and Affiliated Agencies, Commissions, and other organizations; Annual Conferences and divisions and departments thereof; Annual Conference Agencies, Commissions, Committees, and affiliated organization; Local Churches and Local Church Agencies, Commissions, Committees, and other affiliated organizations.

Based on the information supplied, we rule that you and your affiliated religious organizations, on the list you submitted, are exempt from Federal income tax under section 501(c)(3) of the Code.

We have further determined that you and the affiliated religious organizations you operate, supervise, or control, and which are covered by your notification to us, are not private foundations within the meaning of section 509(a) of the Code, because you and your affiliated religious organizations are organizations described in sections 170(b)(1)(A)(i) and 509(a)(1) of the Code.

-2-

Council on Finance and Administration of the
United Methodist Church, a/k/a the United
Methodist Church and Its Affiliated Organiza-
tions

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other Federal excise taxes.

You and your affiliated religious organizations are not required to file the Return for Organizations Exempt From Income Tax, Form 990, as you come within the exception contained in section 5033(a)(2)(A)(i) of the Code.

You and your affiliated religious organizations 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 or your affiliated religious organizations 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, or those of your affiliated religious organizations, is unrelated trade or business as defined in section 513 of the Code.

You and your affiliated religious organizations are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You and your affiliated religious organizations are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions to you and to your affiliated religious organizations as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for your use, or to or for the use of your affiliated religious organizations, 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 he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

-3-

**Council on Finance and Administration of the
United Methodist Church, a/k/a the United
Methodist Church and Its Affiliated Organiza-
tions**

You should advise each of your affiliated religious organizations of the provisions of this ruling, including the requirements for filing Federal tax returns.

Each year, within 45 days after the close of your annual accounting period, please send the following to the Director, Internal Revenue 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 affiliated religious organizations.
2. Lists of the names, mailing addresses, including Postal Zip Codes and employer identification numbers, of your affiliated religious organizations that during the year:
 - a. changed names or addresses;
 - b. were deleted from your roster; or
 - c. were added to the roster.
3. For affiliated religious organizations to be added attach:
 - a. a statement that the information upon which your present group exemption letter is based applies;
 - 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 exemption rulings or determination letters; and
 - d. a statement that none of the affiliated religious organization are private foundations as defined in section 509(a) of the Code.

Council on Finance and Administration of the
United Methodist Church, a/k/a the United
Methodist Church and Its Affiliated Organiza-
tions

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

This ruling supersedes our ruling letter of November 20, 1945. In addition, this ruling letter supersedes our group exemption letters to your affiliated Annual Conference and Conferences and to the individual determination or ruling letters issued to your affiliated churches and other affiliated religious organization.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

This ruling is not applicable to your affiliated foreign religious organizations.

The key District Director, Internal Revenue Service, Chicago, Illinois, which is your key district for exempt organization matters, will be furnished a copy of this letter. Please keep this ruling in your permanent records.

Thank you for your cooperation.

Sincerely yours,

Milton Carny
Milton Carny
Chief, Rulings Section 1
Exempt Organizations Branch