



LEGAL/RISK MANAGEMENT SERVICES

PRESBYTERIAN CHURCH (USA)

GENERAL ASSEMBLY COUNCIL

January 23, 2008

Yellowstone Presbytery
203B Haggerty Lane
Bozeman, Montana 59715

RE: TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) that the **Yellowstone Presbytery** located in Bozeman, Montana is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), its synods, presbyteries, and churches are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Smithers".

Brenda Smithers
Sr. Legal Assistant

Enclosures

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: OCT 22 1984

George W. McKeag, Esq.
c/o Morgan, Lewis and Bockius
2000 One Logan Square
Philadelphia, PA 19103

Person to Contact:
Mrs. E. Casa
Contact Telephone Number:
(212) 330-7411

Re: 23-6393377

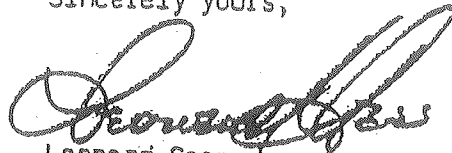
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,


Leonard Gass
District Disclosure Officer

Name of Organization: Presbyterian Church (U.S.A.)

Date of Exemption Letter: January, 1964

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.



1964 FEB 4 AM 9:09
U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

WASHINGTON 25, D. C.

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.

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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.

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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