Presbyterian Church (U.S.A.)
A Corporation

100 Witherspoon Street | Louisville, KY 40202 | pcusa.org/acorp

July 23, 2026

Yellowstone Presbytery
PO Box 1254
Bozeman MT 59771

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.) (Employer Identification Number: 23-6393377/Group Exemption Number: 1617) that Yellowstone Presbytery (Employer Identification Number: 81-0446642) located in Bozeman, MT, is a member church or council of the Presbyterian Church (U.S.A.), is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.).

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.), and 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.

A group exemption letter, as issued by the Internal Revenue Service, recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. Subordinate groups under a group exemption letter do not receive individual exemption letters and are not listed separately by their name, location, or employer identification numbers in the Internal Revenue Service's Publication 78, Cumulative List of Organizations described in 170(c) of the Internal Revenue Code of 1986 (hereinafter 'Publication'). The only entity listed in the Publication is the central organization, which in this case is Presbyterian Church (U.S.A.) located in Louisville, Kentucky. The Internal Revenue Service then looks to the central organization to name included subordinate units.

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

Sincerely,

April L. Davenport

April L. Davenport
Vice President & General Counsel

Enclosures

IRS Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255879722
Jan. 26, 2024 LTR 4168C 0
23-6393377 000000 00
00012830
BODC: TE

RECEIVED
JAN 29 2024
Legal & Risk
Management Services

PRESBYTERIAN CHURCH USA
PARENT OF GEN 1617
% APRIL L DAVENPORT
100 WITHERSPOON ST
LOUISVILLE KY 40202

022174

Employer ID number: 23-6393377
Form 990 required: No

Dear Taxpayer:

We're responding to your request dated Jan. 19, 2024, about your tax-exempt status.

We issued you a determination letter in January 1964, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(i).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0255879722
Jan. 26, 2024 LTR 4168C 0
23-6393377 000000 00
00012831

PRESBYTERIAN CHURCH USA
PARENT OF GEN 1617
% APRIL L DAVENPORT
100 WITHERSPOON ST
LOUISVILLE KY 40202

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Steve M. Brown, Operations Manager
Operations 3-CIN

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0029

In reply refer to: 4077967774
Dec. 17, 2018 LTR 4167C 0
23-6393377 000000 00
00026033
BODC: TE

PRESBYTERIAN CHURCH USA
PARENT OF GEN 1617
100 WITHERSPOON STREET
LOUISVILLE KY 40202

028984

Employer identification number: 23-6393377
Group exemption number: 1617

Dear Taxpayer:

This is in response to your request dated Dec. 03, 2018, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in January 1964, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

4077967774
Dec. 17, 2018 LTR 4167C 0
23-6393377 000000 00
00026034

PRESBYTERIAN CHURCH USA
PARENT OF GEN 1617
100 WITHERSPOON STREET
LOUISVILLE KY 40202

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077589886
Nov. 03, 2015 LTR 4167C 0
23-6393377 000000 00
00024358
BODC: TE

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-1396

028716

Employer Identification Number: 23-6393377
Group Exemption Number: 1617
Person to Contact: Mr. Schatz
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 24, 2015, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Jeffrey I. Cooper
Director, EO Rulings & Agreement

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0438084623
Mar. 02, 2015 LTR 4168C 0
23-6393377 000000 00
00039621
BODC: TE

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-1396

030542

Employer Identification Number: 23-6393377
Person to Contact: EO ACCOUNTS
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 19, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in 196401.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0438084623
Mar. 02, 2015 LTR 4168C 0
23-6393377 000000 00
00039622

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-1396

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Ginni L. Redfern
Program Manager, AM OPS 1

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752251399
Oct. 30, 2013 LTR 4168C 0
23-6393377 000000 00
Input Op: 0752251399 00032097
BODC: TE

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-6300

119260

Employer Identification Number: 23-6393377
Person to Contact: CUSTOMER SERVICE
Toll Free Telephone Number: 1-877-829-5500

Dear PRESBYTERIAN CHURCH USA:

This is in response to your Oct. 21, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in JANUARY 1964.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0752251399
Oct. 30, 2013 LTR 4168C 0
23-6393377 000000 00
Input Op: 0752251399 00032098

PRESBYTERIAN CHURCH USA
100 WITHERSPOON ST
LOUISVILLE KY 40202-6300

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Laura Myers

Laura Myers
Operations Manager, AM Ops. 3

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552845
May 17, 2011 LTR 4167C 0
23-6393377 000000 00
00036199
BODC: TE

PRESBYTERIAN CHURCH USA
100 WITHERSPOON STREET
LOUISVILLE KY 40202

30838

Employer Identification Number: 23-6393377
Group Exemption Number: 1617
Person to Contact: Mrs. Jones
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 23, 2011, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in Jan. 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, EO Determinations

Internal Revenue Service

District
Director

Department of the Treasury

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.

Internal Revenue Service
District Director

partment of the Treasury

Date: JUN 07 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

Item Changed	From	To
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

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

OCT 12 1970

Date: October 6, 1970

In reply refer to: T:MS:EO

United Presbyterian Church In The
United States Of America
510 Witherspoon Building
Philadelphia, Pennsylvania 19107

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

J. A. Boleser

Chief, Rulings Section
Exempt Organizations Branch

FORM RJ-0706 (8-70)

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

1964 FEB 4 AM 9:09

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

JAN 31 1964

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,

R. J. Stakem

Acting Chief, Exempt Organizations Branch

Tax Exempt &
Government Entities

Group Exemptions

What is a group exemption letter?

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

What is the reason for group exemptions?

Group exemptions are an administrative convenience for both the IRS and organizations with many affiliated organizations. Subordinates in a group exemption do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do not receive individual exemption letters.

What types of organizations can qualify for group exemptions?

Exempt organizations that have, or plan to have, related organizations that are very similar to each other may apply for a group exemption.

What are central and subordinate organizations?

Groups of organizations with group exemption letters have a "head" or main organization, referred to as a central organization. The central organization generally supervises or controls many chapters, called subordinate organizations. The subordinate organizations typically have similar structures, purposes and activities.

> **Example**: *X is a national, fraternal organization exempt under Internal Revenue Code (IRC) Section 501(c)(8). X has several state and hundreds of local chapters that have nearly identical articles of incorporation, by-laws, purposes and activities. As the national organization, X is considered the central organization; the state and local chapters are subordinate organizations and are covered under X's group exemption.*

What criteria must organizations meet to be included in a group exemption?

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

- Affiliated with the central organization;
- Subject to the central organization's general supervision or control; and
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

Revenue Procedure 80-27, 1980-1 C.B. 677 sets forth additional criteria.

Must the central organization be recognized by the IRS as tax-exempt before the organization can obtain a group exemption?

No. A central organization may submit its request for a group exemption at the same time it submits its exemption application on Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition of Exemption Under 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. Although churches are not required to apply for recognition of their own status to be tax-exempt, under the procedures for group rulings, a church must request recognition of its own exempt status to be the central organization in a group ruling.

Are there any special rules for churches?

With limited exceptions, churches are subject to the same general requirements on group rulings as other organizations. However, churches are not required to file annual updates notifying the IRS of changes in the composition of the group.

Where does a central organization apply for exemption and submit a request for a group exemption?

A central organization submits its application for exemption, the request for a group exemption and the required user fee as directed in the most recent revenue procedure on Exempt Organizations determination letters on exempt status (**Rev. Proc. 2019-5**, updated annually).

What must a request for a group exemption contain?

The central organization submits a letter to the IRS on behalf of itself and its subordinates. The letter includes:

a. Information verifying the existence of the required relationship;

b. A sample copy of a uniform governing instrument (such as a charter, trust indenture or articles of association) adopted by the subordinates;

c. A detailed description of the subordinates' purposes and activities including the sources of receipts and the nature of expenditures;

d. An affirmation by a principal officer that, to the best of the officer's knowledge, the subordinates' purposes and activities are as stated in (b) and (c) above;

e. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;

f. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;

g. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);

h. For each subordinate that is a school claiming exemption under IRC 501(c)(3), the information required by **Rev. Proc. 75-50, 1975-2 C.B. 587** (as modified by **Rev. Proc. 2019-22, 2019-22 I.R.B 1260**) and **Revenue Ruling 71-447**, **1971-2 C.B. 230**; and

i. A list of the names, mailing addresses (including ZIP Code), actual addresses (if different) and employer identification numbers of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The rules for applying for a group exemption are set forth in **Rev. Proc. 80-27, 1980-1 C.B. 677**.

How does the group exemption process work?

Upon receipt of an application Form 1023, 1024 or 1024-A and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption. Once the IRS grants the exemption, the central organization is responsible for:

1. Ensuring that its current subordinates continue to qualify to be exempt;
2. Verifying that any new subordinates are exempt; and
3. Updating the IRS annually of new subordinates, subordinates no longer to be included and subordinates that have changed their names or addresses.

What is included in an annual update?

Annual updates must contain:

a. Information about changes in purposes, character or method of operation of subordinates included in the group exemption letter.

b. Lists of:

   1. Subordinates that have changed their names or addresses during the year;
   2. Subordinates no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated or withdrawn their authorization to the central organization; and
   3. Subordinates to be added to the group exemption letter because they are newly organized or affiliated or have newly authorized the central organization to include them.

   Each list must show the names, mailing address (including ZIP Codes), actual address (if different) and employer identification numbers of the affected subordinates.

   An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.

c. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.

Where does a central organization submit an annual update?

Annual updates go to:

Internal Revenue Service Center
Ogden, Utah 84201-0027

What are the filing requirements for organizations that hold group exemptions?

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file Forms 990, Return of Organization Exempt from Income Tax, (or 990-EZ, Short-Form Return of Organization Exempt from Income Tax), unless they meet a filing exception. If the central organization is required to file an annual return, it must file its own separate return but may also file a group return on behalf of some or all its subordinates. To see how the subordinates are reported on a group return, please consult the form instructions.

How do I verify that an organization is included as a subordinate in a group exemption ruling?

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

How do donors verify that contributions are deductible under Section 170 with respect to a subordinate organization in a Section 501(c)(3) group exemption ruling?

Subordinate units that are included in group exemption letters are not listed separately in **Tax Exempt Organization Search** (Publication 78 data). Donors should obtain a copy of the group exemption letter from the central organization. The central organization's listing in Tax Exempt Organization Search will indicate that contributions to its subordinate organizations covered by the group exemption ruling are also deductible, even though most subordinate organizations are not separately listed in Tax Exempt Organization Search or on the Exempt Organizations Business Master File. Donors should then verify with the central organization, by either of the methods indicated above, whether the particular subordinate is included in the central organization's group ruling. The subordinate organization need not itself be listed in Tax Exempt Organization Search or on the EO Business Master File. Donors may rely on central organization verification about deductibility of contributions to subordinates covered in a Section 501(c)(3) group exemption ruling.

Where can you get more information?

You can get more information about group exemptions and the group ruling process from the IRS Exempt Organizations Office:

EO Website www.irs.gov/eo

Publication 557, Tax-Exempt Status for Your Organization

EO Customer Account Services
You may direct questions about group exemptions to the IRS Tax Exempt and Government Entities Customer Account Services at 877-829-5500 (toll-free number).

If you prefer to write, you may write us at:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201