



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

IN REPLY REFER TO

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CSG

#35-6064030

JUL 5 1960

General Ministerial Assembly of the
Church of God
c/o Steele C. Smith, Chairman,
Executive Council
1303 East Fifth Street
Box 430
Anderson, Indiana

Gentlemen:

The District Director of Internal Revenue, Indianapolis, Indiana, has forwarded to us for consideration the information submitted for use in issuing a group ruling covering you and your subordinate organizations.

It is held, based upon the information presented, that you and your Executive Council, agencies, institutions and congregations listed in the 1959 and 1960 yearbooks of the Church of God, 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 Executive Council, and listed agencies, institutions and congregations are organized and operated exclusively for religious, charitable and educational purposes.

You and your Executive Council, and listed agencies, institutions and congregations are not required to file Federal income tax returns so long as you and your Executive Council, and listed agencies, institutions and congregations retain an exempt status. Any changes in the character, purposes or method of operation of you and your Executive Council, and listed agencies, institutions and congregations should be reported immediately to the National Office of the Service, Washington 25, D. C., in order that their effect upon your exempt status, or that of your Executive Council and listed agencies, institutions and congregations may be determined.

It will not be necessary for you and your Executive Council and listed agencies, institutions and congregations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the 1954 Code, as you come within the specific exceptions contained in section 6033(a) of the Code.

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Contributions made to you and to your Executive Council and listed agencies, institutions and congregations are deductible by donors as provided in section 170 of the 1954 Code.

Bequests, legacies, devises, transfers, or gifts of property to or for your use or to or for the use of your Executive Council and listed agencies, institutions and congregations are deductible for Federal estate tax purposes and Federal gift tax purposes as provided for in sections 2055, 2106 and 2522 of the 1954 Code.

No liability is incurred by you and your Executive Council and listed agencies, institutions and congregations for the Federal Insurance Contributions Act (social security) taxes unless you file or have filed waivers of exemption certificates under such Act. Any inquiries concerning the filing of waiver of exemption certificates should be addressed to the District Director of Internal Revenue for the particular district in which you or your Executive Council and listed agencies, institutions and congregations are located.

You should furnish the National Office, annually, lists, showing the names and mailing addresses of your new agencies, institutions and congregations and the names and addresses of any agencies, institutions and congregations which have ceased to exist, or have changed their names, locations, etc. These lists should be submitted in alphabetical order by Internal Revenue Districts. One list should be submitted for the use of the National Office and an additional list should be submitted covering the agencies, institutions and congregations in each particular Internal Revenue District. In lieu of furnishing the lists referred to above, you may submit one copy of the annual Yearbook of the Church of God for the National Office and one copy for each Internal Revenue District in which your agencies, institutions and congregations are located. We should also be advised if no changes were made in your roster.

These lists or yearbooks must be accompanied by a statement signed by one of your principal officers stating whether or not the information upon which your original ruling was based is applicable in all respects to the new agencies, institutions and congregations and should be forwarded in time to reach the National Office not later than forty-five days after the close of your annual accounting period.

This ruling is based in part, on the understanding that in the event of your dissolution or the dissolution of your Executive Council or any of your agencies, institutions and congregations, you or any

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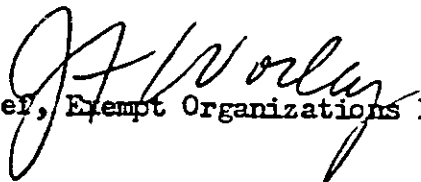
of such organizations will distribute your remaining assets for purposes which come within the scope of section 501(c)(3) of the 1954 Code.

This ruling covers only your Executive Council and your listed agencies, institutions and congregations located in the United States, its territories and possessions.

The determination letters issued by the District Director of Internal Revenue, Indianapolis, Indiana, on December 22, 1959, to the Church of God and all its congregations and the Executive Council of the Church of God, Inc., are superseded by this ruling.

The District Directors of Internal Revenue for the Districts in which your Executive Council and listed agencies, institutions and congregations are located are being advised of this action.

Very truly yours,


Chief, Exempt Organizations Branch