



DO 52
EIN 52 0591545

GROUP RULING # 2617

Internal Revenue Service

Washington, DC 20224

Date:

APR 23 1975

In reply refer to:

E:EO:T:R:1-2

Convention of The Protestant
Episcopal Church of The
Diocese of Maryland
105 West Monument Street
Baltimore, Maryland 21201

Gentlemen:

This refers to the information submitted for use in determining your status and the status of your local churches for Federal income tax purposes.

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

We have further determined that you and your exempt local churches are not private foundations within the meaning of section 509(a) of the Code because you and they are organizations described in section 170(b)(1)(A)(i) of the Code.

You and your exempt local churches are not required to file Federal income tax returns so long as you and the exempt local churches retain a tax exempt status, unless you and they are subject to the tax on unrelated business income under section 511 of the Code. If you and the exempt local churches are subject to this tax, it will be necessary to file an income tax return on Form 990-T. In this letter we are not determining whether any of your or their present or proposed activities is unrelated 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.

Convention of The Protestant
Episcopal Church of The
Diocese of Maryland

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

You and your exempt local churches are not liable for the 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 exempt 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, 31 Hopkins Plaza, Baltimore, Maryland 21201, 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 your use or to or for the use of your exempt local churches are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of 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. Also, 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 Director, Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, attention: EOR Branch:

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Episcopal Church of The
Diocese of Maryland

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

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

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

The key District Director, Internal Revenue Service, Baltimore, Maryland 21201, for exempt organization matters, is being furnished a copy of this letter.

Sincerely yours,

Jeanne S. Gessay

Jeanne S. Gessay
Chief, Rulings Section 1
Exempt Organizations
Technical Branch

Enclosure