

Internal Revenue Service

Department of the Treasury

District
Director

Entered in PCQ

Christian Methodist Episcopal
Church
531 South Parkway East
Memphis, Tennessee 38106

Person to Contact:
Cheryl D. Brannen
Telephone Number:
404/221-4516
Refer Reply to:
ATTN: 580008352
Date
OCT 15 1980

Gentlemen:

Based on the information supplied, we recognize you and your subordinates whose names appear on the list you submitted, as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Additionally, we have classified you and your named subordinate organizations as organizations that are not private foundations because you and they are organizations of the type described in sections 170(b)(1)(A)(i) and 509(a)(1) of the Code.

Donors may deduct contributions to you and your subordinates 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.

You and your subordinates are not required to file Federal income tax returns as long as a tax-exempt status is maintained. But under section 512(a)(1) of the Code, the unrelated business taxable income derived by any organization from any unrelated trade or business is subject to unrelated business income tax. If you or your subordinates are subject to this tax you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. However, section 512(b)(16) provides that for taxable years beginning before January 1, 1976, a church (or a convention or association of churches) may exclude all unrelated business income derived from a trade or business the church or its predecessor carried on before May 27, 1969.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, if you meet the exception in section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file Form 990 if they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in section 6033-2(g) of the Income Tax Regulations.

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Christian Methodist Episcopal Church:

Also include any other information necessary to show that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2C.B. 230. This is the information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

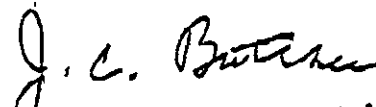
4. If applicable, a statement that your group exemption roster did not change during the year.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-E, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,



Exempt Organization Specialist

SAINT PAUL CHRISTIAN METHODIST EPISCOPAL CHURCH

Henry Delaney
Minister
(912) 233-6472



P.O. Box 1914
1601 BARNARD STREET
SAVANNAH, GEORGIA 31401
(912) 233-2849

May 26, 1997

The tax identification number for St. Paul CME Church is 58-127-1892.

Should you need any further information, please contact Rev. Henry R. Delaney at the above address or telephone number.

Thank you for your time.

Sincerely,

*The Rev. Sheila R. Daniels
Administrative Assistant*

"In the Name of Jesus"