

Entered in PCG

Internal Revenue Service

Department of the Treasury

Date: November 28, 2000

P.O. Box 2508
Cincinnati, OH 45201Orthodox Church In America
Orthodox Church In America
P.O. Box 675
Syosset, NY 11791-0675

Person to Contact:

Susan E. Renier 31-07244
Customer Service Specialist

Toll Free Telephone Number:

8:00 A.M. to 9:30 P.M. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

11-2654661

Dear Sir:

This is in response to your request for a letter affirming your organization's current exempt status.

In October 1972 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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

Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please compile and forward the following information:

-3-

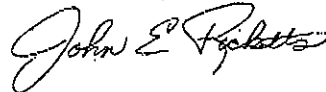
Orthodox Church In America
11-2654661

The law requires you to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection.

Your organization's Group Exemption Number is 2365.

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

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Department of the Treasury

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Internal Revenue Service
Washington, DC 20224

Date: OCT 3 1 1972

In reply refer to:
T:MS:EO:R:2

The Orthodox Church in America
59 East 2nd Street
New York, New York 10003

EIN 13-555-9373 KD 13

*see note below

Registered Address:
P. O. Box 675
Syosset, NY 11791
G.E.N. 2365

Gentlemen:

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

Based on the information supplied, we rule that you and your local parishes 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 parishes are organized and operated exclusively for religious purposes.

We have further determined that you and your exempt local parishes 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 parishes are not required to file Federal income tax returns so long as you and the exempt local parishes 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 parishes 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 parishes 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.

*NOTE: The above EIN became obsolete for this determination letter on 9/26/83 when the following EIN was issued to us: 11-2654661

The Orthodox Church in America

Donors may deduct contributions to you and your exempt local parishes as provided by section 170 of the Code. Requests, legacies, devises, transfers, or gifts to or for your use or to or for the use of your exempt local parishes 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 exempt local parishes are not liable for the taxes under 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 parishes are not liable for the tax under the Federal Unemployment Tax Act. However, you and your local parishes 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, 120 Church Street, New York, New York 10007, which is your key district for exempt organization matters.

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 your annual accounting period closes, please send us two copies of the following information about your local parishes:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your local parishes.

The Orthodox Church in America

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 parishes 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 parishes may be substituted for this list if it includes the required information and identifies the affected local parishes according to the three categories above;

3. For local parishes added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a. a statement that the information upon which your present group exemption letter is based applies to the new local parishes;
 - 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 parishes are private foundations as defined in section 509(a) of the Code.

-1-

The Orthodox Church in America

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

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

The District Directors of Internal Revenue concerned are being advised of this action.

Sincerely yours,

Acting *Jay Ratz*
Chief, Rulings Section
Exempt Organizations Branch

Enclosure.
Rev. Proc. 72-41
for your information