

Internal Revenue Service

Department of the Treasury

RECEIVED NOV 18 2002

P. O. Box 2508  
Cincinnati, OH 45201

Date: November 14, 2002

Person to Contact:  
Ms. Dalton 31-07425  
Customer Service Representative  
Toll Free Telephone Number:  
8:00 A.M. to 6:30 P.M. EST  
877-829-5500  
Fax Number:  
513-263-3756  
Federal Identification Number:  
34-1927041  
Group Exemption Number:  
1665Executive Council of The General Synod of United  
Church of Christ  
% G. Robert Rozic  
700 Prospect Ave  
Cleveland, OH 44115-1131

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

Our records indicate that your organization is included in a group ruling issued to United Church of Christ, which is located in Cleveland, OH.

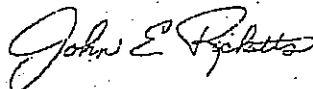
United Church of Christ is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and is classified as a public charity, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code as a church.

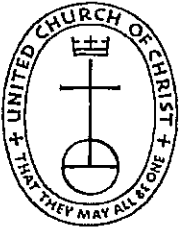
As your organization is included in a group ruling, it does not have an individual exemption letter. The group exemption letter applies to all of the subordinate organizations on whose behalf United Church of Christ has applied for recognition of exemption. This means your organization is also exempt under section 501(c)(3) of the Code.

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

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



# Office of General Ministries

## A Covenanted Ministry of the United Church of Christ

John H. Thomas, General Minister and President  
Edith A. Guffey, Associate General Minister

March 2, 2004

### The Collegium of Officers

John H. Thomas  
Office of General Ministries

Edith A. Guffey  
Office of General Ministries

Bernice Powell Jackson  
Justice and Witness Ministries

José A. Malayang  
Local Church Ministries

Olivia Masih White  
Wider Church Ministries

To Whom It May Concern:

This is to inform you that Missouri Mid-South Conference at 411 E. Lockwood Avenue St. Louis, MO 63119 is of the denomination known as the United Church of Christ. The denomination of which the church is a member carries a group exemption under 501(c)(3). The group number is 1665. The denomination carries ID Number 34-1927041.

In the attached letter which confirms this exemption it is held that the conferences, associations, synods, councils, and educational, charitable and religious organizations listed in the Yearbook are exempt from Federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1954. The Secretary of the Church provides annual Yearbook information to the IRS in compliance with page three, item one, as evidence of the specific organizations covered by this ruling. A copy of the current Yearbook page including this church is attached for your reference.

Sincerely,

A handwritten signature in cursive script that reads "Frederick J. Green".

Frederick J. Green  
Controller

**Department of the Treasury****Internal Revenue Service  
Washington, DC 20224**

Date:

October 5, 1970

In reply refer to:

T:MS:EO

- ▶ United Church of Christ  
297 Park Avenue, South, Room 76  
New York, New York 10010

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. Dolan*  
Chief, Rulings Section  
Exempt Organizations Branch



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

JUN 1 1964

IN REPLY REFER TO  
T:R:DO:4  
CSG

United Church of Christ  
Seventh Floor  
297 Park Avenue South  
New York 10, New York

Gentlemen:

This has further reference to the information submitted for use in issuing a group ruling holding you and your conferences, associations, synods, councils and educational, charitable and religious organizations exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954.

The information presented shows that you were formed as a merger of the Evangelical and Reformed Church and the General Council of the Congregational and Christian Churches. This merger became effective on July 4, 1961, the date your constitution and bylaws were declared in force.

In a ruling dated January 14, 1953, the Evangelical and Reformed Church was held exempt from Federal income tax under the provisions of section 101(6) of the 1939 Code, which corresponds to section 501(c)(3) of the 1954 Code. In a group ruling dated March 23, 1956, it was held that the affiliated synods and churches listed in the 1956 Evangelical and Reformed Church Yearbook, which are located in the United States, its territories and possessions, are exempt from Federal income tax as organizations described in section 501(c)(3) of the 1954 Code. The latest supplemental group ruling was issued on April 8, 1960. The General Council of the Congregational and Christian Churches was held exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1936, in a ruling dated December 15, 1935.

In a conference held in this office on October 23, 1963, your authorized representative, Mr. Loren T. Wood, asked that the request for a group ruling, both on a national and conference basis, be withdrawn. Inasmuch as we have not received

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## United Church of Christ

You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations 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 by that Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information annually not later than 45 days after the close of your annual accounting period.

1. Lists showing the names and mailing addresses of your new conferences, associations, synods, councils, and educational, charitable and religious organizations and the names and addresses of any conferences, associations, synods, councils, and educational, charitable and religious organizations which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order. In lieu of the lists referred to above you may furnish us a copy of your published directory. Please send one copy for each district in which your conferences, associations, synods, councils, and educational, charitable and religious organizations are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new conferences, associations, synods, councils, and educational, charitable and religious organizations.
3. A statement if, at the close of the year, there were no changes in your roster.

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United Church of Christ

4. A statement of any changes in the character, purposes or method of operation of your organization or those of your conferences, associations, synods, councils, and educational, charitable and religious organizations.

5. Duplicate copies of amendments to charters or bylaws of your organizations or those of any of your conferences, associations, synods, councils, and educational, charitable and religious organizations.

This ruling is not applicable to those Congregational Christian Churches listed in your 1963 Yearbook under Schedule I which have not voted or which have abstained from voting on the merger and those under Schedule II which have voted not to be a part of the United Church of Christ.

Your tax exempt status and that of your conferences, associations, synods, councils, and educational, charitable and religious organizations is predicated on the understanding that upon dissolution all of your assets and those of your conferences, associations, synods, councils, and educational, charitable and religious organizations shall be distributed to organizations organized and operated exclusively for educational, charitable or religious purposes.

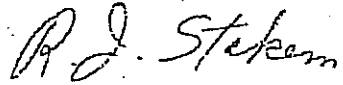
The ruling of January 14, 1953, holding the Evangelical and Reformed Church exempt under section 101(6) of the 1939 Code, the group ruling of March 23, 1956, and subsequent supplemental group rulings, holding its listed affiliated synods and churches exempt as organizations described in section 501(c)(3) of the 1954 Code, and the ruling of December 16, 1935, holding the General Council of Congregational and Christian Churches exempt under section 101(6) of the Revenue Act of 1936, are terminated as of July 4, 1961, the date the merger between those organizations became effective.

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The District Directors concerned are being notified.

Very truly yours,



Chief, Exempt Organizations Branch

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