



SEVENTH-DAY
ADVENTIST
CHURCH

**Central California
Conference**

Treasurer

PO Box 770
Clovis, CA 93613-0770
(559) 347-3196
treasurer@cccsda.org
<http://ccctreasurer.netadventist.org>

Date _____

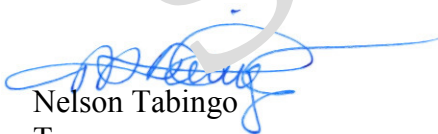
To Whom It May Concern:

This letter is to certify that _____ **Church's name** _____ is a part of the Central California Conference of Seventh-day Adventists ("Conference"). Although under the administrative umbrella of the Conference, _____ **Church's name** _____ has been granted its own federal Employer Identification Number: _____.

The Conference and its subordinates, including _____ **Church's name** _____, are exempt from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986 as subordinates of the General Conference of Seventh-day Adventists.

Donors may deduct contributions to the Conference and to its subordinates, including _____ **Church's name** _____, as provided in Section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the Conference's organizations or subordinates are deductible for Federal estate and gift tax purposes under Sections 2055, 2016, and 2522 of the Internal Revenue Code.

Sincerely,


Nelson Tabingo
Treasurer

NAT/caa

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JUN 13 2007

Person to Contact:
Sally Froehle ID# 31-08058
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
52-0643036
Group Exemption Number
1071

General Conference of Seventh Day Adventist
12501 Old Columbia Pike
Silver Spring, MD 20904

Dear Sir or Madam:

This is in response to your request of March 23, 2007 regarding your tax-exempt status.


Our records indicate that a determination letter was issued in January 1950 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

Donors may deduct contributions to you 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.

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

U. S. Treasury Department
Office of Commissioner of
Internal Revenue

Reference: IT:P:ER

CSG

January 6, 1950

General Conference of Seventh-day Adventists
Takoma Park
Washington 12, D. C.

Gentlemen:

Reference is made to the information submitted for use in determining your status and that of your subordinate organizations for Federal income tax purposes.

The records of this office disclose that on February 20, 1936, you were held to be entitled to exemption from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1934 and corresponding provisions of prior revenue acts.

It is the opinion of this office, based upon the evidence presented, that you, the churches listed in the S. D. A. Church Directory for United States and Canada and the subordinate divisions, conferences, other organizations and institutions listed in the Seventh-day Adventist Yearbook 1949 submitted with an affidavit of your president dated December 5, 1949, are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions or prior revenue acts.

Accordingly, you, your churches and your subordinate divisions, conferences, other organizations and institutions as listed will not be required to file income tax returns so long as such subordinate organizations are owned, operated, supervised or controlled by you. Any such change should be reported immediately to this Bureau in order that its effect upon the exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ or in the employ of your churches, subordinate divisions, conferences, other organizations and institutions listed so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

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Adventists

Contributions made to you and to your churches, subordinate divisions, conferences, other organizations and institutions listed are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23 (o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use and to or for the use of your churches, subordinate divisions, conferences, other organizations and institutions listed are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a) (3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you and to your churches, subordinate divisions, conferences, other organizations and institutions listed are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a) (2) (B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

You should furnish the Bureau annually on the calendar year basis lists, in triplicate, showing the names and addresses of any churches, subordinate divisions, conferences, other organizations or institutions authorized by you during the year, and the names and addresses of any such organizations which, for any reason, have ceased to exist during the year. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you, and on which this ruling is based, is applicable in all respects to the churches, subordinate divisions, conferences, other organizations and institutions appearing on the lists, and should be forwarded so as to reach this office not later than February 15 of the following year.

The collectors of internal revenue for the districts in which you and your churches, subordinate divisions, conferences, other organizations and institutions are located are being advised of this action.

By direction of the Commissioner.

Very truly yours

(Signed) E. I. McLarney

Deputy Commissioner

(COPY)

TREASURY DEPARTMENT, WASHINGTON

Office
of
Commissioner of Internal Revenue

February 20, 1936

General Conference of Seventh-day Adventists
Takoma Park, Washington, D.C.

Sirs:

Reference is made to the evidence submitted by you in support of your claim to exemption from Federal income tax and also from the payment of the excise tax imposed by section 901 of the Social Security Act.

The evidence discloses that you are an unincorporated organization. Your object as set forth in your constitution is "to teach all nations the commandments of God and the everlasting gospel of our Lord and Saviour Jesus Christ." Section 1 of Article III of your constitution provides that your membership shall consist of such union conferences and union missions as have been or shall be properly organized and accepted by vote of the General Conference in session and such local conferences and properly organized missions not included in any union conference or in any union mission as have been or shall be properly organized and accepted by vote of the General Conference in session.

It is explained that your work is carried on through subsidiary organizations, including union and local conferences and missions, publishing houses, and educational and medical institutions; that your organization and its subsidiaries have been organized for the sole purpose of carrying on religious, educational and philanthropic work; that none of these organizations are operated for gain; that no dividends are ever declared or ever paid to any individual, all gains or profits being used or expended for religious, educational, benevolent, charitable and philanthropic work; and that while the denominational work of Seventh-day Adventists is carried on under many subsidiary organizations, all of these organizations head up in your organization and are related one to the other through your organization. It appears further that you prescribe the general policies relating to all business carried on in the name of your denomination; that you promulgate a wage scale covering the wages paid to various classes of workers in denominational employ; that you operate a sustentation plan for the benefit of disabled employees of conferences and institutions and for the support of their widows and orphans; and that transfers of workers from one subsidiary organization to another are effected through you. Annual financial statements of the organizations and institutions connected with the Seventh-day Adventist denomination are issued by you.

Based upon the facts presented, it is held that you are entitled to exemption under the provisions of section 101 (6) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1934 and prior years, and future returns will not be required so long as there is no change in your organization, your purposes or method of operation.

Any changes in your form of organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district, in order that the effect of such changes upon your present exempt status may be determined.

The exemption granted in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts.

Contributions to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23 (o) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. The deductibility of contributions by corporations is governed by sections 102 and 107 of the Revenue Act of 1935.

It is also held that you are exempt from the payment of the excise tax imposed by section 901 of the Social Security Act inasmuch as you come within the excepting provisions of section 907 (c) (7) of that Act.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

Respectfully,

(Signed) Chas. T. Russell,

Acting Commissioner.