

**HOW TO REQUEST A FEDERAL TAX-EXEMPTION LETTER FROM
THE PRESBYTERIAN CHURCH (U.S.A.)**

A church may obtain a letter stating that it is included under the IRS's group ruling for the Presbyterian Church (U.S.A.) by doing the following:

1. Place the request by calling:
 Legal Services
 (888) 728-7228 - Ext. 5377
2. Legal Services will obtain necessary information from the caller (including the address, phone number and PIN number of the entity). She will then verify this information with an updated reference list supplied by OGA.
3. After the entity has been verified as part of the denomination, a cover letter is prepared using the church's name and address as the inside address. This letter states that said entity is included in the denomination's group ruling. A copy of the IRS letters dated from January 1964 to the most recent one dated October 1984 is attached to the cover letter.

Sometimes Legal Services receives a call from a church that has an entity that needs to prove it is also included in the group ruling. If this entity is not incorporated, it is included, and Legal Services sends the church the same package to use for that particular entity.