

US Treasury Department

Internal Revenue Service

Washington, DC 20224

Date: JAN 27 1970

IN REPLY REFER TO:

T:MS:EG:R:2-WRM



Baptist State Convention of
North Carolina
~~301 Hillsborough Street~~
~~Raleigh, North Carolina 27603~~
205 Convention Dr
Cary NC 27511-1107

Gentlemen:

Based on the information supplied, we rule that you and your cooperating churches and institutions listed in your Annual Directory are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that such churches and institutions are organized and operated exclusively for religious purposes.

You and your exempt cooperating churches and institutions are not required to file Federal income tax returns so long as a tax exempt status is retained.

It will not be necessary for you and your exempt cooperating churches and institutions to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you and your exempt cooperating churches and institutions come within the specific exceptions contained in section 6033(a) of the Code.

Donors may deduct contributions to you and your exempt cooperating churches and institutions as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your exempt cooperating churches and institutions are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

You and your exempt cooperating churches and institutions are not liable for Federal Unemployment Taxes. You and your cooperating churches and institutions are liable for social security taxes only if waiver of exemption certificates have been filed, as provided in the

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Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Each year within 45 days after your annual accounting period closes, please send us two copies of the following information about your cooperating churches and institutions.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your cooperating churches and institutions.
2. A list of the names, mailing addresses including Postal ZIP Codes, and employer identification numbers (if required for group exemption letter purposes), of cooperating churches and institutions 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 cooperating churches and institutions ~~may be substituted for this list if it includes the re-~~quired information and identifies the affected cooperating churches and institutions according to the three categories above.

3. For cooperating churches 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 cooperating churches;
 - 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.

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

You should advise each of your exempt cooperating churches and institutions of the exemption and the pertinent provisions of this ruling.

Your District Director is being advised of this action.

Very truly yours,



Chief, Rulings Section
Exempt Organizations Branch