

This is the letter that shows that our umbrella, the Orthodox Church in America, is a tax-exempt 501(c)(3).

## Department of the Treasury

### 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

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

EIN 13-555-9373 KD 13

\*see note below

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



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Donors may deduct contributions to you and your exempt local parishes as provided by section 170 of the Code. Bequests, 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.

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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.

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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 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 Rotz*

Chief, Rulings Section  
Exempt Organizations Branch

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