



PO Box 340029  
Nashville, TN 37203-0029

THE UNITED METHODIST CHURCH

February 6, 2014

TENNESSEE CONFERENCE OF THE UNITED METHODIST CHURCH  
304 S. Perimeter Park Drive, Suite 4  
Nashville, TN 37211

**Re: Certification of Inclusion in The United Methodist Church Group Tax Exemption Ruling**  
**Affiliated Organization: Tennessee Conference of the United Methodist Church**  
Affiliated Organization's Employer Identification Number (EIN): 62-0528600

This letter will certify that the affiliated organization named above is included in The United Methodist Church Group Tax Exemption Ruling ("UMC Group Ruling"). In particular, as stated in the group ruling determination letter issued to The United Methodist Church by the Internal Revenue Service ("IRS"), this affiliated organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

This certification letter is issued by the General Council on Finance and Administration of The United Methodist Church ("GCFA"), who is the central organization for the UMC Group Ruling. As the central organization, GCFA has been granted the authority by the IRS to determine which organizations are included in the UMC Group Ruling. (The IRS Group Exemption Number ("GEN") for the UMC Group Ruling is 2573.) Thus, this certification letter, together with the enclosed copy of the IRS group ruling determination letter, serves to verify the tax-exempt status of this affiliated organization.

If you have any further questions, please feel free to contact the GCFA Legal Department at (866) 367-4232 or [legal@gcfa.org](mailto:legal@gcfa.org).

Sincerely,

GENERAL COUNCIL ON FINANCE AND ADMINISTRATION OF  
THE UNITED METHODIST CHURCH

Bryan L. Mills  
Assistant Counsel

Enclosures



IRS Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248467584  
Apr. 22, 2013 LTR 4167C E0  
31-1813333 000000 00

00022305

BODC: TE

GENERAL COUNCIL ON FINANCE & ADMINIS  
OF THE UNITED METHODIST CHURCH  
1 MUSIC CIR N  
NASHVILLE TN 37203-4310

021438

Employer Identification Number: 31-1813333  
Group Exemption Number: 2573  
Person to Contact: Mrs. Scheper  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 11, 2013, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in October 1974, and 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 yours,

Richard McKee, Department Manager  
Accounts Management Operations

Department of the Treasury



**Internal Revenue Service**

Washington, DC 20224

Date:

OCT 16 1974

In reply refer to:

T:MS:EO:R:1-2

Council on Finance and Administration  
of the United Methodist  
Church, a/k/a the United  
Methodist Church and Its  
Affiliated Organizations  
1200 Davis Street  
Evanston, Illinois 60201

Attention: R. Bryan Brawner

Dear Applicant:

This refers to the information submitted for use in determining your status and the status of your affiliated religious organizations, on the list you submitted, as being exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

For the purposes of this group ruling, your affiliated religious organizations include The General Conference, Judicial Council; General Agencies, Commissions, Committees, their divisions and departments thereof, and, other related organizations; Jurisdictional Conferences and Affiliated Agencies, Commissions, and other organizations; Annual Conferences and divisions and departments thereof; Annual Conference Agencies, Commissions, Committees, and affiliated organization; Local Churches and Local Church Agencies, Commissions, Committees, and other affiliated organizations.

Based on the information supplied, we rule that you and your affiliated religious organizations, on the list you submitted, are exempt from Federal income tax under section 501(c)(3) of the Code.

We have further determined that you and the affiliated religious organizations you operate, supervise, or control, and which are covered by your notification to us, are not private foundations within the meaning of section 509(a) of the Code, because you and your affiliated religious organizations are organizations described in sections 170(b)(1)(A)(i) and 509(a)(1) of the Code.

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tions

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other Federal excise taxes.

You and your affiliated religious organizations are not required to file the Return for Organizations Exempt From Income Tax, Form 990, as you come within the exception contained in section 6033(a)(2)(A)(i) of the Code.

You and your affiliated religious organizations are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you or your affiliated religious organizations are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities, or those of your affiliated religious organizations, is unrelated trade or business as defined in section 513 of the Code.

You and your affiliated religious organizations are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You and your affiliated religious organizations are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions to you and to your affiliated religious organizations 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 affiliated religious organizations, are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

If you change your purposes, character, or method of operation, please let your key District Director know so he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

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You should advise each of your affiliated religious or-  
ganizations of the provisions of this ruling, including the  
requirements for filing Federal tax returns.

Each year, within 45 days after the close of your  
annual accounting period, please send the following to the  
Director, Internal Revenue Service Center, 11601 Roosevelt  
Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR  
Branch:

1. A statement describing any changes during  
the year in the purposes, character, or  
method of operation of your affiliated  
religious organizations.
2. Lists of the names, mailing addresses, in-  
cluding Postal Zip Codes and employer  
identification numbers, of your affiliated  
religious organizations that during the year:
  - a. changed names or addresses;
  - b. were deleted from your roster; or
  - c. were added to the roster.
3. For affiliated religious organizations to  
be added attach:
  - a. a statement that the information  
upon which your present group  
exemption letter is based applies;
  - 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 Ser-  
vice previously issued exemption  
rulings or determination letters; and
  - d. a statement that none of the  
affiliated religious organization  
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.

This ruling supersedes our ruling letter of November 20, 1945. In addition, this ruling letter supersedes our group exemption letters to your affiliated Annual Conferences and Conferences and to the individual determination or ruling letters issued to your affiliated churches and other affiliated religious organization.


Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

This ruling is not applicable to your affiliated foreign religious organizations.

The key District Director, Internal Revenue Service, Chicago, Illinois, which is your key district for exempt organization matters, will be furnished a copy of this letter. Please keep this ruling in your permanent records.

Thank you for your cooperation.

Sincerely yours,

  
Milton Cerny  
Chief, Rulings Section 1  
Exempt Organizations Branch