

Department of the Treasury
Internal Revenue Service

GEN 2365

Date of This Notice

19233642 L

If you inquire about
your account, please refer to this
number or attach a
copy of this notice

09-26-83
Employer Identification Number

11-2654661

ORTHODOX CHURCH IN AMERICA
PO BOX 675 ROUTE 25A
SYOSSET

NY 11791

575 B 04555555W
5555555

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Form SS-4, Application for Employer Identification Number. The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

Please keep a copy of this number in your permanent records. Use this number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number on all tax payments and tax-related correspondence or documents.

If your business is a partnership which must obtain prior approval for its tax year, the tax year you entered in Block 3 of your Form SS-4 does not establish a tax year. For guidance in determining if you must request prior approval and the method of doing so, see IRS Publication 538, Accounting Periods and Methods, available at most IRS offices.

Please note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for Your Organization, available at most IRS offices.

Thank you for your cooperation.

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: OCT 31 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

The Orthodox Church in America

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.

The Orthodox Church in America

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.

The Orthodox Church in America

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 Ratz

Chief, Rulings Section
Exempt Organizations Branch

Enclosure
Rev. Proc. 72-41
for your information