



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

MAY 31 1963

IN REPLY REFER TO
T:R:EO: 1
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Evangelical Church Alliance
(formerly The Fundamental
Ministerial Association)
P. O. Box 921
Joliet, Illinois

Gentlemen:

DATE OF EXEMPTION April 1, 1954	1954 I.R. CODE SECTION 501(C)(3)
MATERIAL Change of name, amended Constitution and By-laws	
FILE MATERIAL WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Chicago, Illinois	

We appreciate your cooperation in submitting the above mentioned material, which we have noted on our records and made a part of our files.

In accordance with the requirements for retaining an exempt status any future changes in your character, purposes, method of operation, name or address should also be brought to the attention of your District Director.

The above ruling is applicable to you under your present name.

Very truly yours,

John R. Barber
Acting Chief, Exempt Organizations Branch



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

T:S:EO5
LBS

APR 1 - 1954

IMPORTANT
SAVE

The Fundamental Ministerial
Association
705 Henry Street
Joliet, Illinois

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for religious purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101(6) of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

The Fundamental Ministerial
Association

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By

Chief, ~~Head~~ Exempt Organization Branch

~~Special Technical Services Division~~
Tax Rulings Division



*Important!
Have!*

*SEE SOCIAL
SECURITY FILE
FOR COMPLETE
DETAILS - LETTERS
TO DWM ETC*

Internal Revenue Service

Date APR 8 1971 A: R: RPG

The Evangelical Church Alliance
P. O. Box 921
Joliet, Illinois 60434

Attn: Mr. Glen E. Seaborg

Gentlemen:

You describe your organization as one which "has churches under its jurisdiction", but which are independent churches. The degree of independence and the details of jurisdictional authority of your organization over the member churches would not ordinarily, affect your being categorized as a "denomination" for purposes of the Social Security tax laws. Your jurisdiction over the member churches implies a degree of central purpose comparable to that found in other recognized denominations. Therefore, it appears that your organization constitutes a church denomination and your member churches qualify as churches.

If your ministers are ordained, commissioned or licensed so that they are authorized to perform all sacerdotal functions of your church, they appear to qualify as "ministers" for purposes of Social Security and Self employment taxes. Under the provisions of the Internal Revenue Code of 1954, as amended in 1967, ministers are subject to self-employment tax and, through this means, acquire Social Security credits. Any ministers you may have who are not authorized to carry out all the regular sacerdotal functions of your church or denomination would not qualify as ministers for purposes of the self employment tax. They would be covered under Social Security if your organization has waived its exemption from the tax as provided in the regulations regarding employees of religious organizations.

Very truly yours,

Robert P. Oslove

Audit Review Staff

Person to Contact: Mr. Ted Bozovich

Telephone Number: (202)964-6197

Refer Reply to: E:EO:O:R

Date: April 19, 1976

36-6111511 06 06 03
THE EVANGELICAL CHURCH ALLIANCE
P O BOX 921
JOLIET ILL 60434

Through error, we recently mailed a Form 990 (Returns for Organizations Exempt from Income Tax) Tax Package to some organizations that may not be required to file returns.

If your organization received a tax package, but is not required to file a return, you may either destroy the package you received or return it to the above address marked to the attention of the above named individual.

If your organization was previously listed in Publication 78 (Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1954), this error may have caused your organization to be eliminated from the current Publication 78. Without any further action on your part, organizations erroneously deleted from Publication 78 will be listed in the July, 1976 supplement to Publication 78.

We regret any inconvenience this may have caused you. If you have any questions, please contact the person named above or call the District toll-free tax information number for your area.

Sincerely yours,



J. Burdette, Chief
Exempt Organizations
Operations Branch

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