

**Unitarian Universalist Association of Congregations**



25 Beacon Street, Boston, Massachusetts 02108, USA

(617) 742-2100

FAX (617) 367-3237

<http://www.uua.org>

Kathleen Montgomery  
Executive Vice President

May 6, 2002

Ms. Susan Belaski, President  
All Souls Community Church  
PO Box 150081  
Grand Rapids, MI 49506

Dear Ms. Belaski:

Under the current Internal Revenue Code provisions and the regulations issued thereunder, churches are automatically tax exempt, I.R.C. Sections 501(a), 501(c)(3) and Sections 508(c)(1)(A). A church is not required to file an application for recognition of its exemption, Treas. Reg. Section 1.508-1(a)(i)(a). Enclosed are copies of these sections. You may also obtain a copy of I.R.S. Publication 557, entitled "Tax Exempt Status for your Organization," from your local I.R.S. office, which you will find helpful.

Enclosed is a letter regarding the standing of your church with the Unitarian Universalist Association.

Should you need any further assistance please be in touch with us.

Sincerely,

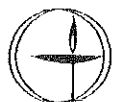
Kathleen Montgomery  
Executive Vice President

KCM:nl

Enclosures



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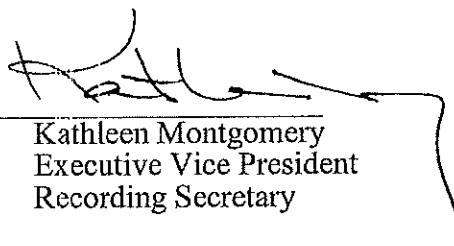
<http://www.uua.org>

Kathleen Montgomery  
Executive Vice President

May 6, 2002

To Whom It May Concern:

I hereby certify that the All Souls Community Church, Grand Rapids, MI, is a member congregation in good standing of the Unitarian Universalist Association of Congregations.



Kathleen Montgomery  
Executive Vice President  
Recording Secretary

KCM:nl



Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Unitarian Universalist  
Association  
C/O William B. Duffy, Esq.  
31 Milk Street  
Boston, Massachusetts 02109

Person to Contact: Phono Contact: R. L.  
Phone Number: 262-1  
Telephone Number:

Refer Reply to: E:EO:T:R:1-2

Date: NOV 18 1975

EIN 04-2103733 DO 04

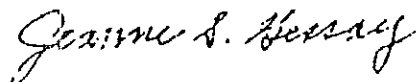
Dear Mr. Duffy:

This refers to your letter, dated September 19, 1975, in which you requested clarification of the Federal tax status of the Unitarian Universalist Association.

Our records indicate that the Unitarian Universalist Association, 25 Beacon Street, Boston, Massachusetts, was recognized as exempt from Federal income tax under section 501 (c)(3) of the Internal Revenue Code in December, 1962.

Our records further disclose that the Association has been classified as an organization which is not a private foundation because it is an organization described in section 509 (a)(1) of the Code.

Sincerely yours,



Jeanne S. Gessay  
Chief, Rulings Section 1  
Exempt Organizations  
Technical Branch



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

IN REPLY REFER TO  
TIREO: 2  
AC

DEC 28 1962

Unitarian Universalist Association  
25 Beacon Street  
Boston 8, Massachusetts

PURPOSE Religious	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Boston, Massachusetts	
FORM 990-A REQUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERIOD ENDING

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

Your District Director is being advised of this action.

Very truly Yours,

*J. F. Worley*

Chief, Exempt Organizations Branch

This terminates, as of May 15, 1961, our ruling of April 18, 1935, holding American Unitarian Association exempt from Federal income tax under the provisions of section 103(6) of the Revenue Act of 1932, affirmed May 13, 1938, and our ruling of October 19, 1942, holding The Universalist Church of America, exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, upon the consolidation of these two corporations with you as of May 15, 1961.

RECEIVED

DEC 31 1962

TREASURER'S OFFICE



FORM 6977 (REV. 7-62)