



LEGAL/RISK MANAGEMENT SERVICES  
GENERAL ASSEMBLY COUNCIL

PRESBYTERIAN CHURCH (USA)

December 26, 2007

**First Presbyterian Church**  
**12 South 200 West**  
**Logan, Utah 84321**

**RE: TAX EXEMPTION**

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) that the **First Presbyterian Church** located in Logan, Utah is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), its synods, presbyteries, and churches are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

Eric Graninger  
General Counsel

Enclosures

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: OCT 22 1984

George W. McKeag, Esq.  
c/o Morgan, Lewis and Bockius  
2000 One Logan Square  
Philadelphia, PA 19103

Person to Contact:  
Mrs. E. Casa  
Contact Telephone Number:  
(212) 330-7411

Re: 23-6393377

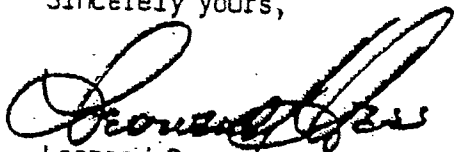
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

  
Leonard Gass  
District Disclosure Officer

Name of Organization: Presbyterian Church (U.S.A.)

Date of Exemption Letter: January, 1964

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.

Date: JUN 07 1964

Presbyterian Church(U.S.A.)  
475 Riverside Drive  
Room 1201  
New York, N.Y. 10115

RE: 23-6393377  
GEN 1617

Date of Exemption: January, 1964  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name & Address	The United States Presbyterian Church in the United States of America Chatsworth, Illinois	Presbyterian Church (U.S.A.) 475 Riverside Drive Room 1201 New York, N.Y. 10115

35 Tillary St., Brooklyn, N.Y. 11201

Letter 976 (DO) (7-77)

Department of the Treasury



OCT 12 1970

Internal Revenue Service  
Washington, DC 20224

Date:

In reply refer to:

October 6, 1970 T:MS:EO

United Presbyterian Church In The  
United States Of America  
510 Witherspoon Building  
Philadelphia, Pennsylvania 19107

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

*J. A. Dolores*  
Chief, Rulings Section  
Exempt Organizations Branch

FORM 15-0705 (8-70)



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

JAN 31 1964

IN REPLY REFER TO  
T:R:EO:1  
JGD

The United Presbyterian Church in the  
United States of America  
Office of the General Assembly  
510 Witherspoon Building  
Philadelphia 7, Pennsylvania

Gentlemen:

Your application for a group ruling, holding you and your subordinate units exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, has been considered.

Based on the information submitted, it is held that you and your synods, presbyteries and churches whose names appear on pages 542 through 620 inclusive, of the May 1963 edition of part III of the minutes of your general assembly are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you and your subordinate units are organized and operated exclusively for religious purposes.

You and your synods, presbyteries and churches are not required to file Federal income tax returns so long as a tax exempt status is maintained.

It will not be necessary for you and your synods, presbyteries and churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as the specific exceptions contained in section 6033(a) of the Code are applicable.

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

The United Presbyterian  
Church in the United  
States of America

You and your synods, presbyteries and churches are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your synods, presbyteries and churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

For next year and each succeeding year thereafter, please send us the following information annually not later than forty-five days after the close of your annual accounting period:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of (a) your new subordinate units and (b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for use of this office and one additional copy for the use of each District Director in whose district one or more of your subordinate units are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.
2. A statement, signed by one of your principal officers, stating whether or not the information upon which your original group ruling is based is applicable in all respects to your new subordinate units.
3. A statement, if at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of any of your subordinate units.

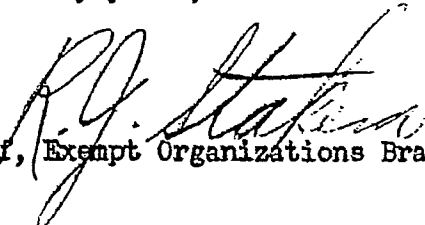
The United Presbyterian  
Church in the United  
States of America

5. Duplicate copies of any amendments to the  
charters or bylaws of your organization or  
those of any of your subordinate units.

This ruling is not applicable to any of your subordinate units  
organized and operated in a foreign country.

The District Director in Philadelphia is being advised of  
this action.

Very truly yours,

  
Acting Chief, Exempt Organizations Branch