

Fellowship of Grace Brethren Churches Checklist for Churches Desiring Inclusion in the Group Exempt Roster

A church may request inclusion on the Group Exempt Roster anytime during the year. The Group Exempt Roster is updated annually in September. Any requests received after the 15th of September will not be included on the Group Exempt Roster being sent to the IRS by September 30th. However, if the church meets all of the requirements, it is entitled to exempt status and will be included on the next update the following year.

Requests for inclusion on the Group Exempt Roster must be sent to the Secretary of the FGBC, P.O. Box 384, Winona Lake, IN 46590. and should include all of the information as described below.

A certification that the Charter and Bylaws have been registered with the state. Also, the Charter and Bylaws should include the new provisions required of 501 (c)(3) organizations. A copy of the Charter and Bylaws will verify if the required provisions are included. The following is an example of those provisions:

Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including for such purposes, the making of distributions to organizations that qualify for exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal incorporate tax under section 501 (c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 1 70(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organizations or organizations as said Court shall determine which are organized and operated exclusively for such purposes.

IF THE ABOVE PROVISIONS ARE NOT CURRENTLY STATED IN THE CHURCH CHARTER AND BYLAWS, AN AMENDMENT MUST BE FILED WITH THE STATE BEFORE QUALIFYING FOR THE FELLOWSHIP OF GRACE BRETHREN CHURCHES GROUP EXEMPT ROSTER.

A letter from the church governing body requesting inclusion in the Fellowship of Grace Brethren Churches Group Exempt Roster. If a church has previously made a request for exempt status and was denied, if there is a pending request for exempt status, or if a church was ever issued an exemption ruling or determination letter, the church should give notice when requesting inclusion in the Group Exempt Roster.

Please see the sample letter attached to this document.

- The complete mailing address including a street address is required.
- The employer identification number (EIN) assigned by IRS is required.
- The moderator will send your church's information to Mr. Jerry Michael, Route 4, 105 Meadow Drive, Martinsburg, WV 25401, for inclusion on the next annual update to the IRS. If you do not provide all the information required, Mr. Michael will notify you by telephone or letter requesting the needed information.

Sample Request Letter

(Please use church letterhead)

Date

Moderator

Fellowship of Grace Brethren Churches
P.O. Box 386
Winona Lake, IN 46590

Dear Mr. Moderator:

The purpose of my writing is to request that the (church name and address) be included on the Group Exempt Roster submitted to the Internal Revenue Service annually for recognition of exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. Enclosed is a copy of the church charter and bylaws. Our employer identification number (EIN) is (00-0000000).

Thank you for your assistance in this matter.

Closing