

CINCINNATI OH 45999-0038

In reply refer to:
Apr. 25, 2014 LTR 4163C 0
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SAMPLE - NO RECORD CHURCH LETTER



018744

Employer Identification Number:

Person to Contact:

Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 16, 2014, request for information regarding your tax-exempt status. We have no record that you are recognized as exempt from Federal income tax under Internal Revenue Code section 501(a).

If you would like to apply for exemption, submit a completed Form 1023 or 1024 and include the applicable user fee. Visit our website at www.irs.gov/eo for information about tax-exempt organizations and applying for tax-exempt status. Publication 557, Tax-Exempt Status for Your Organization, also provides information about tax-exempt organizations. You may request a copy by calling the toll free number for forms, 1-800-829-3676 (1-800-TAX-FORM), or by visiting our website. If you are affiliated with a state, regional or national organization, you may want to contact them to determine if they hold a group exemption ruling in which you are included.

Churches, their integrated auxiliaries, and conventions or associations of churches that meet the qualifications for exemption are automatically considered tax exempt under section 501(c)(3) of the Code without applying for formal recognition of such status. No determination letters are issued to these organizations. Refer to Publication 1828, Tax Guide for Churches and Religious Organizations, Publication 557, Tax-Exempt Status for Your Organization, and our website, www.irs.gov/eo, for the organizational and operational requirements if you believe you meet these requirements.