



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077589886  
Nov. 03, 2015 LTR 4167C 0  
23-6393377 000000 00

00024358  
BODC: TE

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-1396



028716

Employer Identification Number: 23-6393377  
Group Exemption Number: 1617  
Person to Contact: Mr. Schatz  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 24, 2015, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper".

Jeffrey I. Cooper  
Director, EO Rulings & Agreement



OGDEN UT 84201-0038

In reply refer to: 0438084623  
Mar. 02, 2015 LTR 4168C 0  
23-6393377 000000 00  
00039621  
BODC: TE

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-1396



030542

Employer Identification Number: 23-6393377  
Person to Contact: EO ACCOUNTS  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 19, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in 196401.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0438084623  
Mar. 02, 2015 LTR 4168C 0  
23-6393377 000000 00  
00039622

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-1396

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Ginni L. Redfern  
Program Manager, AM OPS 1



**IRS** Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0752251399  
Oct. 30, 2013 LTR 4168C 0  
23-6393377 000000 00  
Input Op: 0752251399 00032097  
BODC: TE

**PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-6300**



119280

**Employer Identification Number: 23-6393377  
Person to Contact: CUSTOMER SERVICE  
Toll Free Telephone Number: 1-877-829-5500**

**Dear PRESBYTERIAN CHURCH USA:**

**This is in response to your Oct. 21, 2013, request for information regarding your tax-exempt status.**

**Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in JANUARY 1964.**

**Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).**

**Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.**

**Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.**

0752251399  
Oct. 30, 2013 LTR 4168C 0  
23-6393377 000000 00  
Input Op: 0752251399 00032098

**PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-6300**

**If you have any questions, please call us at the telephone number  
shown in the heading of this letter.**

**Sincerely yours,**

*Laura Myers*

**Laura Myers  
Operations Manager, AM Ops. 3**



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077552845  
May 17, 2011 LTR 4167C 0  
23-6393377 000000 00

00036199

BODC: TE

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON STREET  
LOUISVILLE KY 40202



30838

Employer Identification Number: 23-6393377  
Group Exemption Number: 1617  
Person to Contact: Mrs. Jones  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 23, 2011, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in Jan. 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Cindy Thomas*

Cindy Thomas  
Manager, EO Determinations

District  
Director

P.O. Box 1680, GPO Bldg 72, 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

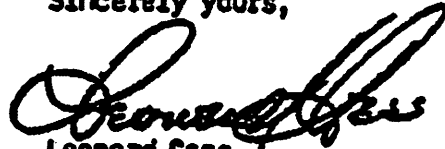
Dear Sir or Madam:

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 Cass  
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

Item Changed  
Name & Address

From  
The United States  
Presbyterian Church  
in the United States  
of America  
Chatsworth, Illinois

To  
Presbyterian Church  
(U.S.A.)  
475 Riverside Drive  
Room 1201  
New York, N.Y. 10

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

Letter 976 (DO) (7-77)



Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

Date:

In reply refer to:

October 6, 1970 TMS:EO

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



OCT 12 1970

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. Oakes*  
Chief, Rulings Section  
Exempt Organizations Branch

FORM 17-0706 18

JAN 31 1964

BY REPLY  
T:R:20  
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 1953 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.**

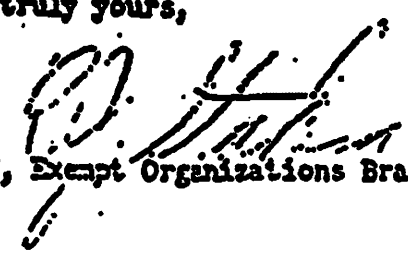
**Church in the United  
States of America**

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,

  
Agent Chief, Exempt Organizations Branch