

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

▷ Universal Life Church,
Inc.
601 Third Street
Modesto, California 95351

Person to Contact: J.F. Monahan

Telephone Number: 202-964-3586

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

DO 94
EIN 94-1599959

Date: **APR 13 1976**

Gentlemen:

Pursuant to your ruling request dated May 5, 1975, you are recognized as exempt under section 501(c)(3) of the Internal Revenue Code of 1954. This recognition is based upon the representations of your attorney that your operations remain the same as determined by the United States District Court for the Eastern District of California in Universal Life Church, Inc. v. United States, 372 F. Supp 770 (E.D. Cal. 1974), which qualified you for exemption for the fiscal year ended April 30, 1969.

If there is no change in the applicable law, this ruling will remain in effect as long as your organization and operations remain the same as determined by the court for the fiscal year ended April 30, 1969, and as long as you comply with the record keeping and other requirements imposed on exempt organizations by law. As with any other exempt organization, you are subject to audit examination to verify that you continue to meet the requirements for exemption.

Pursuant to the decision of the district court that you are a church, it is determined that you are an organization described in section 170(b)(1)(A)(i) of the Code and are not a private foundation within the meaning of section 509(a)(1) of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for taxes imposed under the Federal Unemployment Tax Act (FUTA).

Universal Life Church, Inc.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

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 under section 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let your key District Director for exempt organizations, San Francisco, California, know so they can consider the effect of the change on your exempt status. Also, you must inform that office of all changes in your name or address.

You are not required to file Form 990, Return of Organization Exempt From Income Tax.

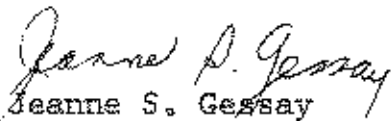
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

In addition, our ruling letter of December 31, 1974, is hereby modified in so far as it is inconsistent with this ruling.

Please keep this ruling letter in your permanent records.

Sincerely yours,


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