

US Treasury Department

Internal Revenue Service

Washington, DC 202444

Date:

AUG 11 1969

In reply refer to

T:MS:EO:R:2-WRM



Florida Baptist State Convention
1230 Hendricks Avenue
Jacksonville, Florida 32207

Gentlemen:

Based on the information supplied, we rule that you and your affiliated churches and institutions named on the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

You and your affiliated churches and institutions are not required to file Federal income tax returns.

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

Donors may deduct contributions to you or your affiliated churches and institutions as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your affiliated churches and institutions are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

You and your affiliated churches and institutions are not liable for Federal unemployment taxes. You and your affiliated churches and institutions are liable for social security taxes only if you and your affiliated churches and institutions have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Each year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your affiliated churches and institutions.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your affiliated churches and institutions.
2. A list of the names, mailing addresses including ZIP Codes of churches and institutions on your group exemption roster that during the year:
 - a. changed names or addresses;
 - b. were deleted from the roster;
 - c. were added to the roster.

A director of affiliated churches and institutions may be substituted for this list if it includes the required information and identifies the affected churches and institutions according to the three categories above.

3. For churches and other institutions added to the roster, a letter signed by one of your principal officers containing or attaching:
 - A. A statement that the information upon which your present group exemption letter is based applies to the new churches and institutions;
 - B. A statement that each has given you written authorization to add its name to the roster;
 - C. A list of those which the Service previously issued rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please show your Employer Identification Number on all correspondence with the Internal Revenue Service.

Florida Baptist State Convention

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This ruling supersedes our ruling to you dated August 18, 1934. This ruling also supersedes our rulings to Florida Baptist Foundation and Baptist Bible Institute dated February 13, 1957 and November 5, 1963 respectively.

You should advise each of your exempt affiliated churches and institutions of the exemption and the pertinent provisions of this ruling.

We are notifying your District Director, Jacksonville, Florida.

Very truly yours,

John R. Barber

Chief, Rulings Section
Exempt Organizations Branch