



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Number: **200615027**
Release Date: 4/14/06
235739/SE:T:EO:RA:T:2

Date: January 19, 2006

Contact Person:
XXXXXXXXXX
Identification Number:
XXXXXXXXXX
Contact Number:
XXXXXXXXXX
FAX Number:
XXXXXXXXXX
Employer Identification Number:
XXXXXXXXXX

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Uniform Issue List:

501.03-01
6033.00-00

Legend:

M = XXX
N = XXXXXXXXXXXXXXXXXXXXXXX

Dear

We have received your request for a ruling that you are excepted from filing Form 990 under section 1.6033(b)(1)(vii) of the Income Tax Regulations effective July 1, 2003. You also request a ruling that your name will continue to be included in Publication 78.

You have been recognized as an organization described in section 501(c)(3) of the Internal Revenue Code and classified as an organization described in section 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

You are organized as a religious corporation under the nonprofit laws of N. You filed a "Statement of Election to Accept" with N. Article Third of your "Statement of Election to Accept" provides that you were formed: "To further the broader religious purposes of M by establishing and maintaining a school to provide quality education of children consistent with the Testimonies of M, ..."

You operate a school for grades pre-kindergarten through twelve which is grounded in the religious beliefs and practices of M. The principles and spiritual values of M are incorporated into all aspects of school life. Central to the school's mission is the mandatory weekly worship service for all students.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your "Statement of Election to Accept," and your By-Laws establish that members of M control your Board of Trustees. They require that you have a Board of Trustees of not more than twenty-three persons, a majority of whom shall be members of M and at least two of whom shall be graduates of your school.

Your admissions literature describes you as a M school. You have established a clear and distinct admission priority for M children. You give priority in faculty hiring to members of M.

Section 6033(a)(1) of the Code requires every organization exempt from taxation under section 501(a) to file an annual information return, Form 990. However, section 6033(a)(2) provides that certain types of organizations will be excepted from the filing requirement. Further, section 1.6033-2(g)(1) of the regulations provides a list of those specific organizations which are excepted. That list includes an educational organization (below college level) that is described in section 170(b)(1)(A)(ii), that has a program of a general academic nature, and that is affiliated (within the meaning of paragraph (h)(2) of this section) with a church or operated by a religious order.

In pertinent part, section 1.6033-2(h)(2) of the regulations provides that an organization is affiliated with a church or a convention or association of churches, for purposes of paragraph (h)(1)(ii) of this section if the organization is operated, supervised, or controlled by or in connection with (as defined in section 1.509(a)-4) a church or a convention or association of churches.

You are an educational organization (below college level), described in section 170(b)(1)(A)(ii) of the Code, that has a program of a general academic nature. You are "supervised or controlled in connection with" M. Thus, you are affiliated with M, a church.

Accordingly, we rule as follows:

1. You are excepted from filing an annual information return, Form 990, pursuant to section 1.6033-2(g)(1)(vii) of the regulations effective July 1, 2003.
2. You will continue to be listed as a public charity in Publication 78, Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986.

Except as we have ruled above, we express no opinion as to the tax consequences under the cited provisions of the Code or under any other provisions of the Code.

This ruling is directed only to the organization that requested it. Section 6110(d)(3) of the Internal Revenue Code provides that it may not be used or cited by others as precedent.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Any questions about your federal income tax status, should be directed to Internal Revenue Service, TE/GE Customer Service, either by calling 877-829-5500 (a toll free number) or sending correspondence to: P.O. Box 2508, Cincinnati, OH 45201.

Sincerely,

Joe Urban
Acting Director, Exempt Organizations
Rulings & Agreements