

The Diocese Of Southeast Florida

TO WHOM IT MAY CONCERN:

This is to notify you that the Episcopal Mental Health Ministries is a sub-ordinate of the Diocese of Southeast Florida EIN 59-1276272.

Please see the attached information regarding the 501 (c) (3) and subordinates attached to the Diocese of Southeast Florida.

Sincerely,

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Sandra Bell Secretary to the Bishop

Episcopal Mental Health Ministrics. 501(c)3 # 15 65-0133444

Internal Revenue Service

Washington, DC 20224

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The Diocese of Southeast Florida, Inc.

525 NE 15th Street Miami, Florida 33132

650133444 - Federal I.D.#

Gentlemen:

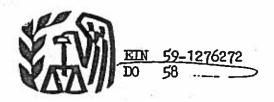
This refers to the information submitted for use in determining your status and the status of your subordinate congregations for Federal income tax purposes.

Based on the information supplied, we rule that you and your subordinate congregations named in the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that you and such subordinate congregations are organized and operated exclusively for religious purposes.

We have further determined that you and your exempt subordinate congregations are not private foundations within the meaning of section 509(a) of the Code because you and they are organizations described in section 170(b)(1)(A)(i) of the Code.

You and your exempt subordinate congregations are not required to file Federal income tax returns so long as you and the exempt subordinate congregations retain a tax exempt status, unless you and they are subject to the tax on unrelated business income under section 511 of the Code. If you and the exempt subordinate congregations are subject to this tax, it will be necessary to file an income tax return on Form 990-T. In this letter we are not determining whether any of your or their present or proposed activities is unrelated business as defined in section 513 of the Code. Further you and your exempt subordinate congregations are not required to file the Return for Organizations Exempt From Federal Income Tax, Form 990, as you and they come within the specific exceptions contained in section 6033(a) (2)(A)(i) of the Code.

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you and your exempt subordinate congregations are not automatically exempt from other Federal excise taxes.



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You and your subordinate congregations are not liable for the taxes under the Federal Insurance Contributions Act (social security taxes) unless you and such subordinate congregations file a waiver of exemption certificate as provided in that Act. You and your exempt subordinate congregations are not liable for the tax under the Federal Unemployment Tax Act. However, you and your exempt subordinate congregations are required to withhold Federal income taxes of your and their employees. Inquires about the waiver of exemption certificate for social security taxes, or any other questions concerning excise, employment, or other Federal taxes should be addressed to the District Director, Internal Revenue Service, Atlanta, Georgia, which is your key district for exempt organization matters.

Donors may deduct contributions to you and your exempt subordinate congregations as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for your use or to or for the use of your exempt subordinate congregations 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 change your purposes, character, or method of operation, please let your key District Director know so that he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

Each year within 45 days after the close of your annual accounting period, please send the following to the Director, Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EDR Branch:

- 1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinate congregations.
- 2. A list of the names, mailing addresses, including Postal ZIP Codes and employer identification numbers (if required for group exemption letter purposes) of subordinate congregations 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.

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A directory of subordinate congregations may be substituted for this list if it includes the required information and identifies the affected subordinate congregations according to the three categories above.

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For subordinate congregations added to the roster, a letter signed by one of your principal officers containing or attaching:

a. a statement that information upon which your present group exemption letter is based applies to the new subordinate congregations;

- b. a statement that each has given you written authorization to add its name to the roster;
- c. a list of those to which the Service previously issued rulings or determination letters relating to exemption, and;
- d. a statement that none of the new subordinate congregations are private foundations as defined in section 509(a) of the Code.
- 4. If applicable, a statement that your group exemption roster did not change during the year.

You should advise each of your exempt subordinate congregations of the exemption and the pertinent provisions of this ruling.

Your key District Director, Atlanta, Georgia, for exempt organization matters, is being furnished a copy of this letter.

Sincerely yours,

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Milton Cerny Chief, Rulings Section Exempt Organizations Branch