



October 7, 2008

36-37-162

Cary Alliance Church  
4108 Ten Ten Road  
Apex, NC 27539

RE: Group Tax Exemption 501(c)(3)

Dear Pastor:

Enclosed are copies of the following documents verifying the fact that The Christian and Missionary Alliance is recognized by the Internal Revenue Service as an organization exempt under Internal Revenue Code Section 501(c)(3); and further that **Cary Alliance Church** has been included under the Group Exemption (#2284) issued to The Christian and Missionary Alliance and Its Districts and Its Local Churches since 1975 under your Employer Identification Number of 23-7330864.

Internal Revenue Service determination letters (two) dated January 10, 1992 extending the exempt status to our districts and local churches.

Internal Revenue Service letter dated April 27, 1993 advising the C&MA that our Group Exemption Number is 2284.

In addition, The Christian and Missionary Alliance & Its Districts and Its Local Churches is listed in the current edition of IRS Publication 78 Cumulative List of Organizations, as revised.

If you have any further questions, please call (877) 284-3262.

Sincerely,

Timothy W. Cummings  
General Counsel/Assistant Corporate Secretary

twc/smc  
Enclosures  
cc: South Atlantic District

*Ordinary people. Empowered by an extraordinary God. Multiplying communities of Christ. Throughout the world.*

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
1100 COMMERCE STREET  
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY  
**RECEIVED**

JAN 14 1992

Date: JAN 10 1992

THE CHRISTIAN AND MISSIONARY  
ALLIANCE OF COLORADO  
C/O JOHN R WYLIE  
90 SOUTH CASCADE AVE STE 1300  
COLORADO SPRINGS, CO 80903

Employer Identification Number: HOLME ROBERTS & OWEN  
84-1175729  
Contact Person:  
SHARI FLOWERS  
Contact Telephone Number:  
(214) 767-3526  
Accounting Period Ending:  
December 31  
Form 990 Required:  
No  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not

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## THE CHRISTIAN AND MISSIONARY

necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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THE CHRISTIAN AND MISSIONARY

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

*Gary O. Booth*

Gary O. Booth  
District Director

INTERNAL REVENUE SERVICE  
 DISTRICT DIRECTOR  
 1100 COMMERCE STREET  
 DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

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THE CHRISTIAN AND MISSIONARY  
 ALLIANCE OF COLORADO  
 C/O JOHN R WYLLIE  
 90 SOUTH CASCADE AVE STE 1300  
 COLORADO SPRINGS, CO 80903

Employer Identification Number:

84-1175729

HOLME ROBERTS &amp; OWEN

Contact Person:

SHARI FLOWERS

Contact Telephone Number:

(214) 767-3526

Addendum Applies:

No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

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

Your subordinates are not required to file Form 990, Return of Organization Exempt From Income Tax, if they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in section 1.6033-2(g) of the Income Tax Regulations.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security (FICA) taxes for each employee to whom the subordinate paid \$100 or more during a calendar year. This does not apply, however, to any subordinate

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## THE CHRISTIAN AND MISSIONARY

that makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your subordinates are not liable for tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
  - a. Changed names or address;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - 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 exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of each subordinate whose mailing address is a P.O. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent, "Attention: Entity Control Unit," to the following address:

Internal Revenue Service Center  
3651 S. Interregional Highway  
Stop 6181 AUSC  
Austin, Texas 78740

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## THE CHRISTIAN AND MISSIONARY

The service center that processes your returns will send you a Group Exemption Number. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.


If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
Gary O. Booth  
District Director

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:

Mr. Gaines  
Holme Roberts & Owen  
Suite 1300  
90 South Cascade Ave.  
Colorado Springs, Colorado 80903

Theodore Bozovich  
Telephone Number:

(202) 622-8106  
Refer Reply to:

E:SDA  
Date:

APR 27 1993

Re: The Christian and Missionary Alliance Merger

Dear Mr. Gaines:

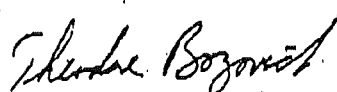
This confirms our previous conversation concerning the subject organization merger and the Service's confirmation of the following matters: (1) the transfer of EIN and GEN exemption numbers from The Christian and Missionary Alliance, a New York religious corporation ("Old CMA"), to The Christian and Missionary Alliance of Colorado, a Colorado nonprofit corporation ("New CMA"), and (2) the change in New CMA's name from "The Christian and Missionary Alliance of Colorado" to "The Christian and Missionary Alliance."

Our computer records have been updated to reflect the employer identification number (EIN) 13-1623940 and group exemption number (GEN) 2284 for Old CMA has now been transferred to New CMA as a result of the completion of the merger. EIN 84-11755729 and GEN 7153 previously assigned to New CMA has been cancelled per your request. Accordingly, New CMA should continue to use the tax identification numbers previously assigned to Old CMA.

In addition, based on Amended and Restated Articles of Incorporation, we have changed our computer records reflecting changing its name from The Christian and Missionary Alliance of Colorado to "The Christian and Missionary Alliance." This confirms that New CMA's individual and group tax exemptions continue after the official name change.

We hope this information will be helpful to you. If you have any questions regarding this matter, please refer them to the person whose name appears in the heading of this letter.

Sincerely yours,



Theodore Bozovich  
Senior Program Analyst  
Office of Systems Development  
and Administration - Employee  
Plans and Exempt Organizations