

INTERNAL REVENUE SERVICE

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August 29, 2000

Dear Mr. *****:

This is in response to your letter dated August 8, 2000, requesting disclosure of public records. You requested documentation of all the recognized tax-exempt religious organizations; and more specifically, documentation that the ***** is a federally recognized religious organization.

We have no record of an organization named ***** being recognized by the Internal Revenue Service (IRS) as exempt from federal income tax. However, because churches have received certain preferential treatment under the Internal Revenue Code (the Code), it is possible that such organization exists and is conducting a legitimate charitable operation within the boundaries of the applicable tax laws even though the IRS has no record of the organization's tax-exempt status.

Section 501(a) of the Code provides for the exemption from federal income tax of organizations that are described in section 501(c). Section 501(c)(3) describes organizations that are organized and operated exclusively for specific purposes, including religious purposes.

Section 508 of the Code provides special rules with respect to section 501(c)(3) organizations. Section 508(a) provides that new organizations shall not be treated as an organization described in section 501(c)(3) for any period before giving notice that it is applying for recognition of such status. Treasury Regulations under section 508 of the Code provide that such notice is filed by submitting a Form 1023, *Application for Recognition of Exemption*. However, under Code section 508(c)(1)(A), churches are excepted from the notice requirement. Thus, a church that satisfies the requirements of Code section 501(c)(3) could hold itself out as tax-exempt without notifying the IRS.

There is no list of all recognized tax-exempt religious organizations. Information about exempt organizations is disclosed to the public on a case by case basis, but only

pursuant to a request for information about a particular named organization. For example, if we had any record of the organization you named in your letter, we would provide you a copy of all the disclosable information pertaining to that organization.

Any domestic organization, religious or otherwise, that has been recognized as exempt under section 501(c)(3) of the Code by the IRS would be listed in Publication 78, *Cumulative List of Organizations (described in section 170(c) of the Internal Revenue Code)*. Publication 78 can be accessed electronically by the general public at the IRS internet site location that is shown in the upper right corner of the enclosed printout from the IRS internet site.

I hope the above information and enclosed item will be helpful to you. If you have any questions, please contact ***** at (202) *****.

Sincerely,

Joseph J. Urban
Acting Manager
Exempt Organizations Projects Branch

Enclosure
Printout from internet