

INTERNAL REVENUE SERVICE

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July 19, 2001

Xxxxxxx X. Xxxx
xxxxxxxxxxxxx
Xxxxxxx Xxxxx Xxxxxx – Xxxxx, Xxxxxxx
Post Office Box xxxx
Xxxxxxx, Xxxxxxx xxxxx

Dear Mr. Xxxx:

Thank you for your letter dated May 18, 2001 with regard to filing IRS Form 1023, Application for Recognition of Exemption under section 501(c)(3) of the Internal Revenue Code. You asked whether a determination letter and user fee is required of a religious organization to receive or maintain public recognition of tax-exempt status. You also asked whether public recognition would be denied or lost as a result of an organization's inability to comply with the Service's Income Tax Regulations (the regulations) for obtaining a determination letter.

A church, a convention or association of a church, or an integrated auxiliary of a church that meets the requirements of section 501(c)(3) of the Internal Revenue Code is not required to file a Form 1023 application with the Service to be exempt from federal income tax under section 501(c)(3). As such, they are not required to pay a user fee. However, under section 1.508-1 of the regulations, to receive official recognition of its status, an organization excepted from the notice requirement should file Form 1023 and pay the applicable user fee. Filing Form 1023 is the only method by which an organization can be officially recognized as exempt under section 501(c)(3).

I hope this information is helpful. If you have any further questions, please call Xx. Xxxxxx Xxxxxxxx, ID #xx-xxxx, in this office at (xxx) xxx-xxxx.

Sincerely,
Gerald V. Sack

Gerald V. Sack
Manager, Exempt Organizations
Technical Group