

Department of the Treasury

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DC 2

Internal Revenue Service
Washington, DC 20224

Date: JUL 31 1975 | In reply refer to:
E:EO:T:R:1-2

The Church of Scientology of
Minnesota
▶ 3007 Nicollet Avenue
Minneapolis, Minnesota 55408



DO 41
EIN 41 6056342

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(c)(3) of the Internal Revenue Code.

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

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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.

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 sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your

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exempt status. Also, you must inform him of all changes in your name or address.

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. 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. Further, you are not required to file the Return for Organizations Exempt From Federal Income Tax, Form 990, as you come within the specific exceptions contained in section 6033(a)(2)(A)(i) 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.

This ruling is based on the understanding that you shall keep permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements, as required by every organization exempt from tax under section 501(a) of the Code, by the provisions of section 1.6001-1(c) of the Income Tax Regulations. These records should show clearly all disbursements and compensation to specific individuals for any services, including solicitations, rendered to you.

We are informing your key District Director, St. Paul, Minnesota, of this action. Please keep this

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ruling letter in your permanent records.

Thank you for your cooperation.

Sincerely yours,

Jeanne S. Gessay

Jeanne S. Gessay
Chief, Rulings Section 1
Exempt Organizations