



Presbyterian Church (U.S.A.)  
**Administrative Services Group**

100 Witherspoon Street | Louisville, KY 40202 | [pcusa.org/acorp](http://pcusa.org/acorp)

October 14, 2024

Presbyterian Church in Chinatown  
925 Stockton St  
San Francisco, CA 94108

**RE: TAX EXEMPTION**

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) (Employer Identification Number: 23-6393377/Group Exemption Number: 1617) that the Presbyterian Church in Chinatown (Employer Identification Number: 94-1427851), located in San Francisco, California, is a member church of the Presbyterian Church (U.S.A.), is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.).

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), and its synods, presbyteries, and churches are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

A handwritten signature in cursive script that reads "Samantha E. Lund".

Samantha E. Lund  
Legal Office Administrator

cc: April L. Davenport, Deputy General Counsel

Enclosures



Department of the Treasury  
Internal Revenue Service

Cincinnati Service Center  
CINCINNATI OH 45999-0038

In reply refer to: 0255879722  
Jan. 26, 2024 LTR 4168C 0  
23-6393377 000000 00

00012830  
BODC: TE

RECEIVED

JAN 29 2024

Legal & Risk  
Management Services

PRESBYTERIAN CHURCH USA  
PARENT OF GEN 1617  
% APRIL L DAVENPORT  
100 WITHERSPOON ST  
LOUISVILLE KY 40202

Employer ID number: 23-6393377  
Form 990 required: No

Dear Taxpayer:

We're responding to your request dated Jan. 19, 2024, about your tax-exempt status.

We issued you a determination letter in January 1964, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(i).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

022174

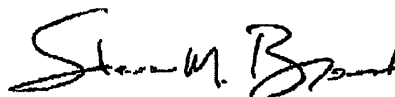
0255879722  
Jan. 26, 2024 LTR 4168C 0  
23-6393377 000000 00  
00012831

PRESBYTERIAN CHURCH USA  
PARENT OF GEN 1617  
% APRIL L DAVENPORT  
100 WITHERSPOON ST  
LOUISVILLE KY 40202

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Steve M. Brown, Operations Manager  
Operations 3-CIN

OGDEN UT 84201-0029

In reply refer to: 4077967774  
Dec. 17, 2018 LTR 4167C 0  
23-6393377 000000 00  
00026033  
BODC: TE

PRESBYTERIAN CHURCH USA  
PARENT OF GEN 1617  
100 WITHERSPOON STREET  
LOUISVILLE KY 40202



028984

Employer identification number: 23-6393377  
Group exemption number: 1617

Dear Taxpayer:

This is in response to your request dated Dec. 03, 2018, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in January 1964, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to [www.irs.gov/charities](http://www.irs.gov/charities) for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

4077967774  
Dec. 17, 2018 LTR 4167C 0  
23-6393377 000000 00  
00026034

PRESBYTERIAN CHURCH USA  
PARENT OF GEN 1617  
100 WITHERSPOON STREET  
LOUISVILLE KY 40202

Sincerely yours,

*Stephen A. Martin*

Stephen A. Martin  
Director, EO Rulings & Agreements



**IRS** Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077589886  
Nov. 03, 2015 LTR 4167C 0  
23-6393377 000000 00

00024358  
BODC: TE

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-1396



028716

Employer Identification Number: 23-6393377  
Group Exemption Number: 1617  
Person to Contact: Mr. Schatz  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 24, 2015, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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 you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Jeffrey I. Cooper  
Director, EO Rulings & Agreement



OGDEN UT 84201-0038

In reply refer to: 0438084623  
Mar. 02, 2015 LTR 4168C 0  
23-6393377 000000 00  
00039621  
BODC: TE

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-1396



030542

Employer Identification Number: 23-6393377  
Person to Contact: EO ACCOUNTS  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 19, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in 196401.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0438084623  
Mar. 02, 2015 LTR 4168C 0  
23-6393377 000000 00  
00039622

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-1396

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Ginni L. Redfern  
Program Manager, AM OPS 1





Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0752251399  
Oct. 30, 2013 LTR 4168C 0  
23-6393377 000000 00  
Input Op: 0752251399 00032097  
BODC: TE

**PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-6300**



119280

**Employer Identification Number: 23-6393377  
Person to Contact: CUSTOMER SERVICE  
Toll Free Telephone Number: 1-877-829-5500**

**Dear PRESBYTERIAN CHURCH USA:**

**This is in response to your Oct. 21, 2013, request for information regarding your tax-exempt status.**

**Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in JANUARY 1964.**

**Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).**

**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.**

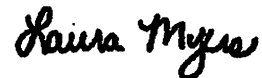
**Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.**

0752251399  
Oct. 30, 2013 LTR 4168C 0  
23-6393377 000000 00  
Input Op: 0752251399 00032098

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON ST  
LOUISVILLE KY 40202-6300

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Laura Myers  
Operations Manager, AM Ops. 3



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077552845  
May 17, 2011 LTR 4167C 0  
23-6393377 000000 00

00036199

BODC: TE

PRESBYTERIAN CHURCH USA  
100 WITHERSPOON STREET  
LOUISVILLE KY 40202



30838

Employer Identification Number: 23-6393377  
Group Exemption Number: 1617  
Person to Contact: Mrs. Jones  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 23, 2011, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in Jan. 1964, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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 you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Cindy Thomas*

Cindy Thomas  
Manager, EO Determinations

**Internal Revenue Service**

**Department of the Treasury**

**District  
Director**

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

**Date:** OCT 22 1984

▸ George W. McKeag, Esq.  
c/o Morgan, Lewis and Bockius  
2000 One Logan Square  
Philadelphia, PA 19103

Person to Contact:  
Mrs. E. Casa  
Contact Telephone Number:  
(212) 330-7411

Re: 23-6393377

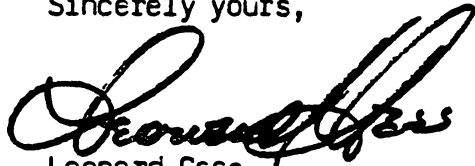
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,



Leonard Gass  
District Disclosure Officer

**Name of Organization:** Presbyterian Church (U.S.A.)

**Date of Exemption Letter:** January, 1964

**Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.**

**Foundation Classification (If Applicable):** Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.

Internal Revenue Service  
District Director

Department of the Treasury

Date: JUN 07 1964

▶ Presbyterian Church(U.S.A.)  
475 Riverside Drive  
Room 1201  
New York, N.Y. 10115

RE: 23-6393377  
GEN 1617

Date of Exemption: January, 1964  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

  
District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name & Address	The United States Presbyterian Church in the United States of America Chatsworth, Illinois	Presbyterian Church ( U.S.A.) 475 Riverside Drive Room 1201 New York, N.Y. 10115

2.6.24-1  
Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

OCT 12 1970



Date: \_\_\_\_\_ In reply refer to: \_\_\_\_\_

October 6, 1970 | T:MS:EO \_\_\_\_\_

United Presbyterian Church In The  
United States Of America  
▶ 510 Witherspoon Building  
Philadelphia, Pennsylvania 19107

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

*J. A. Dolores*  
Chief, Rulings Section  
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

1964 FEB 4 AM 9:09

JAN 31 1964

IN REPLY REFER TO  
T:R:EO:1  
JGD

The United Presbyterian Church in the  
United States of America  
Office of the General Assembly  
510 Witherspoon Building  
Philadelphia 7, Pennsylvania

Gentlemen:

Your application for a group ruling, holding you and your subordinate units exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, has been considered.

Based on the information submitted, it is held that you and your synods, presbyteries and churches whose names appear on pages 542 through 620 inclusive, of the May 1963 edition of part III of the minutes of your general assembly are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you and your subordinate units are organized and operated exclusively for religious purposes.

You and your synods, presbyteries and churches are not required to file Federal income tax returns so long as a tax exempt status is maintained.

It will not be necessary for you and your synods, presbyteries and churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as the specific exceptions contained in section 6033(a) of the Code are applicable.

Contributions made to you and your synods, presbyteries and churches are deductible by the donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts, to or for the use of you and your synods, presbyteries and churches are deductible for Federal estate and gift tax purposes as provided by sections 2055, 2106 and 2522 of the Code.

The United Presbyterian  
Church in the United  
States of America

You and your synods, presbyteries and churches are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your synods, presbyteries and churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

For next year and each succeeding year thereafter, please send us the following information annually not later than forty-five days after the close of your annual accounting period:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of (a) your new subordinate units and (b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for use of this office and one additional copy for the use of each District Director in whose district one or more of your subordinate units are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.
2. A statement, signed by one of your principal officers, stating whether or not the information upon which your original group ruling is based is applicable in all respects to your new subordinate units.
3. A statement, if at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of any of your subordinate units.



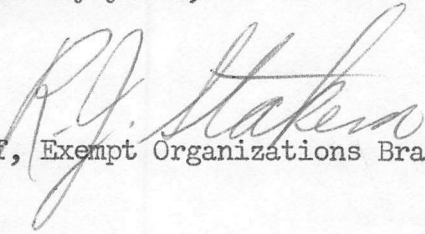
The United Presbyterian  
Church in the United  
States of America

5. Duplicate copies of any amendments to the charters or bylaws of your organization or those of any of your subordinate units.

This ruling is not applicable to any of your subordinate units organized and operated in a foreign country.

The District Director in Philadelphia is being advised of this action.

Very truly yours,

  
Acting Chief, Exempt Organizations Branch