

**Internal Revenue Service**

**Date:** September 28, 2005

[REDACTED]  
8 ABBOTT PARK PL  
PROVIDENCE RI 02903

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Alvin Gadd 31-07339

Customer Service Representative

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

[REDACTED]

Dear Sir or Madam:

This is in response to your request of September 28, 2005, regarding your organization's tax-exempt status.

In November 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

*Janna K. Skufca*

Janna K. Skufca, Director, TE/GE  
Customer Account Services

MAY 17 1994

Internal Revenue Service  
District Director

Department of the Treasury

P.O. Box 2508  
Cincinnati, OH 45201

Date: MAY 11 1994

Person to Contact:  
Ginger A. Cooper  
Telephone Number:  
513-684-3957

[REDACTED]  
P. O. Box 5066  
Charlottesville, VA 22905-5066

Refer Reply to:  
EP/EO  
Federal Identification Number:  
[REDACTED]

Dear Sir or Madam:

We have received your request for a copy of your group exemption letter.

Our records show that we issued a determination letter in December 1978, which recognized your organization as exempt from Federal income tax under section 501(c)(7) of the Internal Revenue Code.

Based on the information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal income tax under 501(c)(7) of the Code.

You and your subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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.

As of January 1, 1984, unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of your employees during a calendar year. You are not liable for the 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;

Kappa Sigma Fraternity  
13-1714532

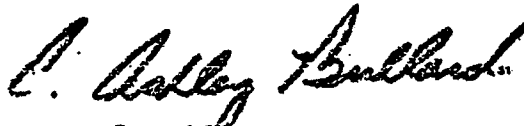
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
  - a. Changed names or addresses;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
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. The street address of subordinates where the mailing address is a P.O. Box; and
4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent to the following address:

Internal Revenue Service Center  
Attn: Entity Control Unit  
Cincinnati, OH 45999

Your Group Exempt Number is 0262.

Sincerely yours,



C. Ashley Bullard  
District Director

Internal Revenue Service

Department of the Treasury

Date: September 12, 2002

P.O. Box 2508  
Cincinnati, OH 45201

Person to Contact:  
Robert Molloy 31-04023  
Customer Service Representative  
Toll Free Telephone Number:  
8:00 A.M. to 6:30 P.M. EST  
877-829-5500  
Fax Number:  
513-263-3756  
Federal Identification Number:  
[REDACTED]

[REDACTED]  
1665 North Portal Drive, Northwest  
Washington, DC 20012-1053

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's current exempt status.

In May 1964 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code. Also, we classified those subordinates 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 organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its 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. If subject to this tax, the organization 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 organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please compile and forward the following information:

United House of Prayer for All People of the Church on the Rock of the Apostolic Faith  
52-0783336

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
3. For those subordinates added, attach:
  - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given your organization 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 subordinates where the mailing address is a P.O. Box.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84409

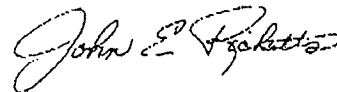
United House of Prayer for All People of the Church on the Rock of the Apostolic Faith  
52-0783336

If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection.

Your organization's Group Exemption Number is 1658.

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

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services