0000024 03/20/25

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012646648C-4	05/31/2025	05/31/2030	RELIGIOUS-PHYSICAL PLACE

This certifies that

ALLENDALE UNITED METHODIST CHURCH INC
3803 HAINES RD N
SAINT PETERSBURG FL 33703-5625

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

FINANCE & ADMINISTRATION
General Council on Finance and Administration

OF THE UNITED METHODIST CHURCH

PO Box 340029
Nashville, TN 37203-0029

March 02, 2022

ALLENDALE - ST PETERSBURG UNITED METHODIST CHURCH
3803 HAINES RD N
SAINT PETERSBURG FL 33703-5625

Re: Certification of Inclusion in The United Methodist Church Group Tax Exemption Ruling

Affiliated Organization: ALLENDALE - ST PETERSBURG UNITED METHODIST CHURCH

Affiliated Organization's Employer Identification Number (EIN): 59-0668469

This letter will certify that the affiliated organization named above is included in The United Methodist Church Group Tax Exemption Ruling ("UMC GroupRuling"). In particular, as stated in the GroupRuling determination letter issued to The United Methodist Church by the Internal Revenue Service ("IRS"), this affiliated organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

This certification letter is issued by the General Council on Finance and Administration of The United Methodist Church ("GCFA"), the central organization for the UMC GroupRuling. As the central organization, GCFA has been granted the authority by the IRS to determine which organizations are included in the UMC GroupRuling. (The IRS Group Exemption Number ("GEN") for the UMC GroupRuling is 2573.) Thus, this certification letter, together with the enclosed copy of the IRS GroupRuling determination letter, serves to verify the tax-exempt status of this affiliated organization.

If you have any further questions, please feel free to contact the GCFA Legal Services Department at (866) 367-4232 or legal@gcfa.org.

Sincerely,

GENERAL COUNCIL ON FINANCE AND ADMINISTRATION OF
THE UNITED METHODIST CHURCH

Leticia Mayberry Wright
Deputy General Counsel

Enclosures

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: OCT 1 6 1974

In reply refer to: T:MS:EO:R:1-2

Council on Finance and Administration of the United Methodist Church, a/k/a the United Methodist Church and Its Affiliated Organizations
1200 Davis Street
Evanston, Illinois 60201

Attention: R. Bryan Brawner

Dear Applicant:

This refers to the information submitted for use in determining your status and the status of your affiliated religious organizations, on the list you submitted, as being exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

For the purposes of this group ruling, your affiliated religious organizations include The General Conference, Judicial Council; General Agencies, Commissions, Committees, their divisions and departments thereof, and, other related organizations; Jurisdictional Conferences and Affiliated Agencies, Commissions, and other organizations; Annual Conferences and divisions and departments thereof; Annual Conference Agencies, Commissions, Committees, and affiliated organization; Local Churches and Local Church Agencies, Commissions, Committees, and other affiliated organizations.

Based on the information supplied, we rule that you and your affiliated religious organizations, on the list you submitted, are exempt from Federal income tax under section 501(c)(3) of the Code.

We have further determined that you and the affiliated religious organizations you operate, supervise, or control, and which are covered by your notification to us, are not private foundations within the meaning of section 509(a) of the Code, because you and your affiliated religious organizations are organizations described in sections 170(b)(1)(A)(i) and 509(a)(1) of the Code.

Council on Finance and Administration of the
United Methodist Church, a/k/a the United
Methodist Church and Its Affiliated Organizations

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other Federal excise taxes.

You and your affiliated religious organizations are not required to file the Return for Organizations Exempt From Income Tax, Form 990, as you come within the exception contained in section 6033(a)(2)(A)(i) of the Code.

You and your affiliated religious organizations 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 or your affiliated religious organizations 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, or those of your affiliated religious organizations, is unrelated trade or business as defined in section 513 of the Code.

You and your affiliated religious organizations 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 and your affiliated religious organizations are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions to you and to your affiliated religious organizations as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for your use, or to or for the use of your affiliated religious organizations, are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

If you change your purposes, character, or method of operation, please let your key District Director know so he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

Council on Finance and Administration of the United Methodist Church, a/k/a the United Methodist Church and Its Affiliated Organizations

You should advise each of your affiliated religious organizations of the provisions of this ruling, including the requirements for filing Federal tax returns.

Each year, within 45 days after the close of your annual accounting period, please send the following to the Director, Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your affiliated religious organizations.

2. Lists of the names, mailing addresses, including Postal Zip Codes and employer identification numbers, of your affiliated religious organizations that during the year:

   a. changed names or addresses;
   b. were deleted from your roster; or
   c. were added to the roster.

3. For affiliated religious organizations to be added attach:

   a. a statement that the information upon which your present group exemption letter is based applies;

   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; and

   d. a statement that none of the affiliated religious organization are private foundations as defined in section 509(a) of the Code.

Council on Finance and Administration of the
United Methodist Church, a/k/a the United
Methodist Church and Its Affiliated Organizations

4. If applicable, a statement that your group exemption roster did not change during the year.

This ruling supersedes our ruling letter of November 20, 1945. In addition, this ruling letter supersedes our group exemption letters to your affiliated Annual Conferences and Conferences and to the individual determination or ruling letters issued to your affiliated churches and other affiliated religious organization.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

This ruling is not applicable to your affiliated foreign religious organizations.

The key District Director, Internal Revenue Service, Chicago, Illinois, which is your key district for exempt organization matters, will be furnished a copy of this letter. Please keep this ruling in your permanent records.

Thank you for your cooperation.

Sincerely yours,

Milton Cerny

Milton Cerny
Chief, Rulings Section 1
Exempt Organizations Branch

Tax Exempt & Government Entities

Group Exemptions

What is a group exemption letter?

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

What is the reason for group exemptions?

Group exemptions are an administrative convenience for both the IRS and organizations with many affiliated organizations. Subordinates in a group exemption do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do not receive individual exemption letters.

What types of organizations can qualify for group exemptions?

Exempt organizations that have, or plan to have, related organizations that are very similar to each other may apply for a group exemption.

What are central and subordinate organizations?

Groups of organizations with group exemption letters have a "head" or main organization, referred to as a central organization. The central organization generally supervises or controls many chapters, called subordinate organizations. The subordinate organizations typically have similar structures, purposes and activities.

> **Example**: *X is a national, fraternal organization exempt under Internal Revenue Code (IRC) Section 501(c)(8). X has several state and hundreds of local chapters that have nearly identical articles of incorporation, by-laws, purposes and activities. As the national organization, X is considered the central organization; the state and local chapters are subordinate organizations and are covered under X's group exemption.*

What criteria must organizations meet to be included in a group exemption?

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

- Affiliated with the central organization;
- Subject to the central organization's general supervision or control; and
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

Revenue Procedure 80-27, 1980-1 C.B. 677 sets forth additional criteria.

Must the central organization be recognized by the IRS as tax-exempt before the organization can obtain a group exemption?

No. A central organization may submit its request for a group exemption at the same time it submits its exemption application on Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition of Exemption Under 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. Although churches are not required to apply for recognition of their own status to be tax-exempt, under the procedures for group rulings, a church must request recognition of its own exempt status to be the central organization in a group ruling.

Are there any special rules for churches?

With limited exceptions, churches are subject to the same general requirements on group rulings as other organizations. However, churches are not required to file annual updates notifying the IRS of changes in the composition of the group.

Where does a central organization apply for exemption and submit a request for a group exemption?

A central organization submits its application for exemption, the request for a group exemption and the required user fee as directed in the most recent revenue procedure on Exempt Organizations determination letters on exempt status (**Rev. Proc. 2019-5**, updated annually).

What must a request for a group exemption contain?

The central organization submits a letter to the IRS on behalf of itself and its subordinates. The letter includes:

a. Information verifying the existence of the required relationship;

b. A sample copy of a uniform governing instrument (such as a charter, trust indenture or articles of association) adopted by the subordinates;

c. A detailed description of the subordinates' purposes and activities including the sources of receipts and the nature of expenditures;

d. An affirmation by a principal officer that, to the best of the officer's knowledge, the subordinates' purposes and activities are as stated in (b) and (c) above;

e. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;

f. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;

g. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);

h. For each subordinate that is a school claiming exemption under IRC 501(c)(3), the information required by **Rev. Proc. 75-50, 1975-2 C.B. 587** (as modified by **Rev. Proc. 2019-22, 2019-22 I.R.B 1260**) and **Revenue Ruling 71-447**, **1971-2 C.B. 230**; and

i. A list of the names, mailing addresses (including ZIP Code), actual addresses (if different) and employer identification numbers of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The rules for applying for a group exemption are set forth in **Rev. Proc. 80-27, 1980-1 C.B. 677**.

How does the group exemption process work?

Upon receipt of an application Form 1023, 1024 or 1024-A and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption. Once the IRS grants the exemption, the central organization is responsible for:

1. Ensuring that its current subordinates continue to qualify to be exempt;
2. Verifying that any new subordinates are exempt; and
3. Updating the IRS annually of new subordinates, subordinates no longer to be included and subordinates that have changed their names or addresses.

What is included in an annual update?

Annual updates must contain:

a. Information about changes in purposes, character or method of operation of subordinates included in the group exemption letter.

b. Lists of:

   1. Subordinates that have changed their names or addresses during the year;
   2. Subordinates no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated or withdrawn their authorization to the central organization; and
   3. Subordinates to be added to the group exemption letter because they are newly organized or affiliated or have newly authorized the central organization to include them.

   Each list must show the names, mailing address (including ZIP Codes), actual address (if different) and employer identification numbers of the affected subordinates.

   An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.

c. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.

Where does a central organization submit an annual update?

Annual updates go to:

Internal Revenue Service Center
Ogden, Utah 84201-0027

What are the filing requirements for organizations that hold group exemptions?

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file Forms 990, Return of Organization Exempt from Income Tax, (or 990-EZ, Short-Form Return of Organization Exempt from Income Tax), unless they meet a filing exception. If the central organization is required to file an annual return, it must file its own separate return but may also file a group return on behalf of some or all its subordinates. To see how the subordinates are reported on a group return, please consult the form instructions.

How do I verify that an organization is included as a subordinate in a group exemption ruling?

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

How do donors verify that contributions are deductible under Section 170 with respect to a subordinate organization in a Section 501(c)(3) group exemption ruling?

Subordinate units that are included in group exemption letters are not listed separately in **Tax Exempt Organization Search** (Publication 78 data). Donors should obtain a copy of the group exemption letter from the central organization. The central organization's listing in Tax Exempt Organization Search will indicate that contributions to its subordinate organizations covered by the group exemption ruling are also deductible, even though most subordinate organizations are not separately listed in Tax Exempt Organization Search or on the Exempt Organizations Business Master File. Donors should then verify with the central organization, by either of the methods indicated above, whether the particular subordinate is included in the central organization's group ruling. The subordinate organization need not itself be listed in Tax Exempt Organization Search or on the EO Business Master File. Donors may rely on central organization verification about deductibility of contributions to subordinates covered in a Section 501(c)(3) group exemption ruling.

Where can you get more information?

You can get more information about group exemptions and the group ruling process from the IRS Exempt Organizations Office:

EO Website **www.irs.gov/eo**

Publication 557, Tax-Exempt Status for Your Organization

EO Customer Account Services
You may direct questions about group exemptions to the IRS Tax Exempt and Government Entities Customer Account Services at 877-829-5500 (toll-free number).

If you prefer to write, you may write us at:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201