



Internal Revenue Service

Washington, DC 20224

Date:

In reply refer to.

10-21-74 T:MS:EO:R:1-2
Louisiana Annual Conference of the
United Methodist Church
1915 American Bank Building
200 Carondelet Street
New Orleans, Louisiana 70130

Dear Applicant:

On August 18, 1972, we ruled that you and your affiliated churches were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

In a letter, dated October 16, 1974, addressed to the Council on Finance and Administration of the United Methodist Church, a/k/a the United Methodist Church and Its Affiliated Organizations, we ruled that the Church and Its affiliated religious organizations, on the list submitted, were exempt from Federal income tax under section 501(c)(3) of the Code. We further classified the Church and Its Affiliated Organizations as organizations that were not private foundations as defined by section 509(a) of the Code, because they were organizations described in section 170(b)(1)(A)(i) of the Code.

Because you and your affiliated churches are now included in the group ruling issued to the United Methodist Church, our ruling letter of August 18, 1972, is hereby superseded.

You should advise each of your affiliated churches of this ruling.

Your key District Director, Austin, Texas is being advised of this action. Please keep this ruling in your permanent records.

Sincerely yours,

Milton Cerny

Milton Cerny
Chief, Rulings Section 1
Exempt Organizations Branch