THEALLIANCE

July 21, 2023

48-48-799

Christian and Missionary Alliance Church of the C&MA, Waco, TX
a/k/a Alliance Bible Church Waco
7201 Country Club Dr.
Waco, TX 76710-4034

RE: Group Exemption 501(c)(3)

Dear representative,

The Christian and Missionary Alliance is recognized by the Internal Revenue Service (IRS) as a central organization (parent) authorized to maintain a group exemption based on Internal Revenue Code 50l(c)(3). **Christian and Missionary Alliance Church of the C&MA, Waco, TX, a/k/a Alliance Bible Church Waco**, has been included in the Group Exemption (#2284) since **1973** under its own Employer Identification Number (EIN) of **74-1711761**. This church is a subordinate in good standing.

As a result, donors may deduct contributions made to the church. You are not required to file Form 990 or federal income tax returns with the exception of unrelated business income (see IRS guidelines for specifics). In addition, you are not liable for tax imposed under the Federal Unemployment Tax Act. The church is liable for social security (FICA) taxes for each employee paid $100 or more during a calendar year (some exceptions apply).

Finding the group online: The Christian and Missionary Alliance (as parent of the group #2284) is listed in the current edition of IRS Publication 78, Cumulative List of Organizations, as revised. (See https://www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations.) Search as follows: click on "Search for Tax Exempt Organizations." Entries must be as follows:

Select Database: Pub 78 Data or search all; Search by EIN; Search Term: 131623940; City: Colorado Spgs (Important: must enter city exactly as shown). Results will bring up "Christian & Missionary Alliance" for you to click on. *(Note: the IRS will update the city/state in early 2023.)*

Although each subordinate is maintained within the group under their own EIN, only the parent is listed here as managing a group. The subordinates are not listed as the IRS relies on the central organization to maintain the list and manage the group.

Permanent Files: As a legal document, this letter should be maintained in your permanent records along with all previous versions. You may make copies of this letter for vendors needing proof.

Changes: Please notify us immediately if you change the name and/or address of your church so our records will be current, and your exemption will not lapse. You must also send us a copy of any amendments that are made to the Articles of Incorporation.

Vendor Questions: Vendors who have questions about the group may contact this office. Please review IRS Publication 4573 for more information.

Thank you for your faithful service. If you have any questions, please call (380) 208-6005.

Sincerely,

Gary D. Friesen
Vice President/General Counsel

cc: Alliance South Central