

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 16 2007

FULL GOSPEL BUSINESS MEN'S  
FELLOWSHIP IN AMERICA  
8990 SW HAZELVERN WAY  
PORTLAND, OR 97223-7238

Employer Identification Number:

74-3185026

DLN:

607177030

Contact Person:

WILLIAM J BARD

ID# 31333

Contact Telephone Number:

(877) 829-5500

Addendum Applies:

No

*Received  
8/20/07  
P*

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, 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)(vi) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable

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cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your 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. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

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;
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 address;
  - 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

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- 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 each subordinate whose mailing address is a P.O. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service  
Ogden UT 84201

Your Group Exemption Number is 5422. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

# Full Gospel Business Men's Fellowship in America

8990 SW Hazelvern Way, Portland, OR 97223-7238  
PO Box 1652, Beaverton, Oregon 97075-1652

Website: [www.fgbmfamerica.org](http://www.fgbmfamerica.org)

August 21, 2007

To: National Directors  
Chapter Presidents

Enclosed is a copy of the letter from the Internal Revenue Service (hereinafter 'Letter') that recognizes the Group Exemption for all of our Chapters who have affiliated with Full Gospel Business Men's Fellowship in America (hereinafter 'FG/America'). Please retain the Letter in your permanent files.

**Original chapters.** The original eleven Chapters listed in the attachment were required to submit the **revised** (revision requested by IRS/EO specialist) Chapter Affiliation form and are hereby included in the original Group Exemption. The effect of the Group Exemption is such that all of the membership fees, contributions and donations received by these chapters **since their original affiliation** are tax deductible contributions to FG/America.

**New chapters.** A new chapter is automatically included in the Group Exemption effective on the date of its affiliation with FG/America, provided the National Office submits the documentation to the Internal Revenue Service on or before October 1 each year. All membership fees, contributions and donations received by the new chapter are treated as tax deductible contributions retroactive to date of its affiliation. As stated above and in the closing paragraph on page two of the Letter, your National Treasurer is required to submit proper documentation to the Internal Revenue Service with respect to new chapters. Therefore, it is extremely critical that new Chapters submit the Chapter Affiliation form, list of members and current physical address and mailing address, if different, of the chapter.

**Rules relative to filing tax returns.** Please note and please adhere to the rules stated in Paragraph 6 on Page 1 of the Letter with respect to the requirements for Chapters to file Exempt Organization Returns. Most of the Chapters will be under the \$25,000 threshold for filing, so its only requirement will be simply to respond as directed. For your information, **gross receipts** includes all funds received for chapter operations, Godmobiles, prison ministries, banquets, and so forth. For those with gross receipts exceeding \$25,000, please seek professional assistance.

**Group Exemption Number.** The Group Exemption Number assigned to the Chapters of FG/America is **5422**. As stated on Page 3 of the Letter, chapters are required to include this number on its annual exempt tax returns.

If you have any questions, please e-mail me at [info@fgbmfamerica.org](mailto:info@fgbmfamerica.org).  
May our Lord richly bless you and your Chapter.

In HIS service,



Peter M. Reding, National Treasurer