



THE EPISCOPAL DIOCESE OF LOUISIANA

February 21, 2006

St. James Episcopal Church
205 North Fourth Street
Baton Rouge, LA 70801

Re: Tax Exemption under Internal Revenue Code Section 501 (c) (3)

To Whom It May Concern:

This certifies that St. James Episcopal Church, located at 205 North Fourth Street ,
Baton Rouge, LA, Tax ID 72-0445323, is a subordinate under the group exemption
as of July 22, 1946, of the Diocese of the Protestant Episcopal Church in Louisiana
(The Diocese of the Episcopal Church of Louisiana), Tax ID 72-0475542, and
Group Exemption Number 0953.

A copy of the Internal Revenue Service affirmation of the exemption is attached.

If you require further information regarding the non-profit, tax exempt status of St
James Episcopal Church, please do not hesitate to contact me

Sincerely,

A handwritten signature in cursive script, reading "Billie K. Barbier".

Billie K. Barbier
Manager of Financial Operations

Enclosures

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: November 26, 2002

Episcopal Diocese Of Louisiana
1623 7th Street
New Orleans, LA 70115-4411

Person to Contact:

Mrs. Jones 31-03886
Customer Service Specialist

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:

72-0475542

Dear Sir or Madam:

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

In July 1946 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code). Your organization is classified as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code. Donors may deduct contributions to your organization as provided in section 170 of the Code. That letter is still in effect.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remunerations of \$100 or more paid to each of its employees during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization is a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, it may elect to exclude the wages paid to its employees (other than for services performed in an unrelated trade or business) for social security taxes. This election must be made by filing Form 8274 by the day before the date the organization's first quarterly employment tax return would be due under the revised law. If your organization makes this election, its employees who earn \$100 or more during a calendar year become liable for the payment of self-employment tax (under section 1402 of the Code) on the wages the organization pays them.

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

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Episcopal Diocese Of Louisiana
72-0475542

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return.

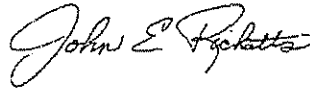
If your organization had a copy of its application for recognition of exemption on July 15, 1987, the law requires you to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person 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.

As this letter could help resolve any questions about your organization's exempt and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



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



TREASURY DEPARTMENT

WASHINGTON 25



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1
FCB

JUL 22 1946

The Diocese of The Protestant
Episcopal Church in Louisiana
509 Louisiana Building
New Orleans, Louisiana

Gentlemen:

Reference is made to the list of churches and institutions submitted by the Bishop of Louisiana to the collector of internal revenue, New Orleans, Louisiana, on June 14, 1946, with the request that the Bureau issue a group ruling with respect to their exemption.

The Bishop stated to the collector that the churches and institutions appearing on the list are under his jurisdiction and are operated exclusively for religious purposes or are activities of the church.

The records of the Bureau disclose that under date of January 9, 1943, you were held to be exempt from Federal income taxation under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

It is the opinion of this office, based upon the evidence presented, that the subordinate churches and institutions appearing on the list submitted on June 14, 1946, are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly, it will not be necessary for such churches and institutions to file income tax returns so long as they are owned, operated, supervised or controlled by the Protestant Episcopal Church. Any change in its present status under the Church of any one of them should be reported immediately to this Bureau in order that the effect of the change upon its exempt status may be determined.

You should furnish the Bureau annually, on a calendar year basis, lists, in quadruplicate, giving the names and addresses of any organizations which were organized during the calendar year,

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Church in Louisiana

and the names and addresses of any organizations which for any reason ceased to exist. Such annual lists should be accompanied by a statement sworn to by you as to whether or not the information heretofore submitted, and on which this ruling is based, is applicable in all respects to the new organizations and should be forwarded so as to reach this office not later than February 15th of the following year.

Under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in the employ of the churches and institutions appearing on the list so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

Contributions made to the churches and institutions appearing on the list are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 25(c) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for the use of such churches and institutions are deductible in arriving at the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to such churches and institutions are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

The collector of internal revenue, New Orleans, Louisiana, is being advised of this action.

By direction of the Commissioner.

Very truly yours,


Deputy Commissioner

Diocese of the Protestant Episcopal Church in Louisiana
 Schedule of Corporations, Institutions, Parishes, Missions, Etc.

Diocese of the Protestant Episcopal Church in Louisiana (New Orleans)
 (Including Convention Fund, Church's Program Fund, and Sundry
 Endowment and Special Funds.)

Protestant Episcopal Association (New Orleans)

Children's Home of the Protestant Episcopal Church (New Orleans)

Gaudet Normal & Industrial School (New Orleans)

David Sessums Memorial Student Center (Louisiana State University,
 Baton Rouge, La.)

James Craik Morris Student Center (Southwestern Louisiana Institute,
 Lafayette, La.)

Tulane-Newcomb Student Center (Tulane University, New Orleans, La.)

Galleher Student Center (Louisiana Polytechnic Institute, Ruston, La.)

Parish and Mission Churches:

City	Name of Church or Mission
Abbeville	St. Paul's Mission
Alexandria	St. James' Church
Amite	Church of the Incarnation
Bastrop	Christ Church
Baton Rouge	St. James' Church
Baton Rouge	St. Michael's Mission
Bayou du Large	St. Andrew's Mission
Bogalusa	St. Matthew's Mission
Boyce	St. Philip's Mission
Bunkie	Calvary Church
Cheneyville	Trinity Church
Clinton	St. Andrew's Church
Colfax	St. John's Mission
Covington	Christ Church
Crowley	Trinity Church
DeQuincy	All Saints Church
DeRidder	Trinity Church
Donaldsonville	Church of the Ascension
Franklin	St. Mary's Church
Gibson	St. Anna's Church
Hammond	Grace Memorial Church
Homer	Trinity Church
Houma	St. Matthew's Church
Innis	St. Stephen's Church
Jackson	St. Alban's Church
Jennings	St. Luke's Church
Lafayette	Church of the Ascension
Lake Charles	Church of the Good Shepherd
Lakeland	St. Paul's Church
Lake Providence	Grace Church
Laurel Hill	St. John's Church

The Episcopal

Schedule of Corporations, Institutions, Parishes, Missions, and Etc

Parishes and Mission Churches (Con't):

Lecompte	Church of the Holy Comforter
Mansfield	Christ Memorial Church
Melville	St. Nathaniel's
Mer Rouge	St. Andrew's Church
Metairie	St. Martin's Church
Minden	St. John's Church
Monroe	Grace Church
Morgan City	Trinity Church
Morganza	St. Mary's Church
Napoleonville	Christ Church
Natchitoches	Trinity Church
New Iberia	Church of the Epiphany
New Orleans	Church of the Annunciation
"	Christ Church Cathedral
"	Grace Church
	Church of the Holy Comforter
	Mt. Olivet Church
	St. Andrew's Church
	St. Anna's Church
	St. George's Church
	St. Luke's Church
	St. Paul's Church
	St. Philip's Church
	St. Stephen's Chapel
	Trinity Church
	Holy Trinity Church
	Church of the Redeemer
	Church of the Epiphany
	Church of the Holy Communion
	All Saints Church
	St. David's Church
	Church of the Nativity
	Church of the Redeemer
	Grace Church
	Christ Church
	St. Mark's Church
	Christ Church
	Trinity Church
	St. John's Church
	St. John's Church
	Grace Church
	St. Mary's Church
	St. Paul's Church
New Roads	
Oak Ridge	
Opelousas	
Plaquemine	
Ponchatoula	
Rayville	
Rosedale	
Ruston	
St. Francisville	
St. Joseph	
Shreveport	
Slidell	
Tallulah	
Thibodaux	
Washington	
Waterproof	
Weyanoke	
Winnfield	

Episcopal

CC: Rt. Rev. John L. Jackson
 CC: Mr. Otis J. Chamberlain
 CC: File



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

MAR 25 1959

IN REPLY REFER TO
T:R:EO :1
E:WB

- The Diocese of The Protestant Episcopal
Church in Louisiana
P. O. Box 1301
New Orleans 10, Louisiana

Date of
original ruling July 22, 1946

Classification Religious

Gentlemen:

It is our opinion, based upon the information presented, that all of the new subordinate units whose names appear on the lists recently submitted are entitled to exemption from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown they are organized and operated exclusively for the purpose shown above.

This supplements our ruling identified above which was addressed to you.

Accordingly, such new subordinate units are not required to file Federal income tax returns so long as there is no change in their character, purpose or method of operation. Any changes should be reported by you immediately to the National Office of the Internal Revenue Service, Washington 25, D. C., in order that their effect upon the exempt status may be determined.

It will not be necessary for your listed subordinate units to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as they come within the specific exceptions contained in section 6033(a) of the Code. However, you and your listed subordinate units are not relieved of furnishing any information which may be requested pursuant to that section of the Code. Your failure to furnish such information may result in the termination of your exempt status and the exempt status of your subordinate units.

Contributions made to your listed subordinate units are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the Code.

Bequests, legacies, devises or transfers to or for the use of the listed subordinate units are deductible in computing the value of the taxable estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the Code. Gifts of property to such units are deductible in computing taxable gifts for gift tax purposes in the manner and to the extent provided in section 2522 of the Code.

No liability is incurred by the listed subordinate units for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates have been filed in accordance with the applicable provisions of such Act. In the event social security coverage is desired for the employees of such units or there are any questions relating to the filing of a waiver of exemption certificate, the matter should be taken up with the District Director for the district in which the particular unit is located.

Your attention is called to the provisions of section 501(c)(3) of the Code under which the exemption granted you and your subordinate units will be revoked if a substantial part of your activities or those of your subordinate units consists of carrying on propaganda, or otherwise

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attempting, to influence legislation, or if you or your subordinate units participate or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

Appropriate notations have been made on our records with respect to any of your subordinate units which have ceased to exist or which show any changes in their character, method of operation or location, if such information was included in the data currently submitted to us.

You should continue to furnish the National Office, annually, on the calendar year basis, lists, showing the names, numbers, and mailing addresses of your new subordinate units and the names, numbers and addresses of any units which have ceased to exist, or have changed their names, locations, etc. These lists should be submitted in alphabetical or numerical order by Internal Revenue Districts. One list should be submitted for the use of the National Office and an additional list should be submitted covering your subordinate units located in each particular Internal Revenue District. In lieu of furnishing the lists referred to above, you may, if you publish a directory of your units, submit one copy for the National Office and one copy for each Internal Revenue District in which your subordinate units are located. We should also be advised, if at the close of any year, no changes were made in your roster.

These lists or directories must be accompanied by a statement signed by one of your principal officers stating whether or not the information upon which your original ruling was based, is applicable in all respects to the new subordinate units and should be forwarded in time to reach the National Office not later than February 15 of each succeeding year.

The District Directors of Internal Revenue for the Districts in which the subordinate units referred to herein are located are being advised of this action.

Very truly yours,


Chief, Exempt Organizations Branch

IRS - D. C.