



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MAY 28 1998

Federation of Independent Churches
715 E. Bird Street
Tampa, FL 33604

The New York Department of State has referred to us your letter concerning federal income tax exemption for your organization.

We show no record of either the Federation of Independent Churches or Greater Ministries International as being exempt from federal income tax under provisions of Section 501(c) of the Internal Revenue Code. However, you should be aware that organizations that consider themselves to be churches are not required by the Internal Revenue Code to apply for federal income tax exemption, although they may do so voluntarily to obtain confirmation of their exempt status. Enclosed are the necessary forms you need for applying for exemption.

We hope this information will be helpful.

Sincerely,

Marcus S. Owens
Director
Exempt Organizations Division

Enclosure(s)