



Department of the Treasury
Internal Revenue Service

OGDEN, UT 84201

In reply refer to: 2916824982
Dec. 02, 1996 LTR 11690
36-6101090 0000 00 000

03026

CHRISTIAN LEGAL SOCIETY
4208 EVERGREEN LN RM 222
ANNANDALE VA 22003-3251084

Employer Identification Number: 36-6101090
Group Exemption Number: 3287
Name of Organization: Christian Legal Society

Tax Period: Dec. 31, 1996
Form: SGRI

Dear Taxpayer:

Thank you for sending the annual supplemental information about your subordinate organizations, as required by Revenue Procedure 80-27 to keep the tax exempt status for your group.

Our records will show there were no changes to your group exemption roster for the tax period(s) shown above.

If you have any questions about this letter, please write to us at the address shown at the top of the first page of this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____



Department of the Treasury
Internal Revenue Service

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CHRISTIAN LEGAL SOCIETY
4208 EVERGREEN LN RM 222
ANNANDALE VA 22003-3251084

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script that reads "Barbara J. McCormick".

Barbara J. McCormick
Chief, Accounts Service Section

Enclosure(s):
Copy of this letter

JUN 28 1991 08:50 WEBSTER CHAMBERLAIN & BEAN

DEPARTMENT OF THE TREASURY

DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

Date: JUN 24 1991.

CHRISTIAN LEGAL SOCIETY
C/O CHARLES M WATKINS
WEBSTER CHAMBERLAIN & BEAN
1747 PENNSYLVANIA AVENUE NW
WASHINGTON, DC 20006

Employer Identification Number:
36-6101090
Contact Person:
G B WHELTLE
Contact Telephone Number:
(301) 962-4787

Addendum Applies:
no

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)(03).

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(03) of the Code. Your exemption letter remains in effect.

Based on the information supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from Federal income tax under section 501(c)(03) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Requests, 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 \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$5,000 or 5 percent of gross receipts for the year, whichever is less. 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 subor-

CHRISTIAN LEGAL SOCIETY

dinate 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 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.

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

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 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. D. 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 A, Form 1023;

CHRISTIAN LEGAL SOCIETY

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.

The above information should be sent, "Attention: Entity Control Unit," to the following address:

Internal Revenue Service Center
P. O. Box 245
Sensalew, PA 19255

The service center that processes your returns will send you a Group Exemption Number. 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 your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,



District Director

Internal Revenue Service
District Director

Department of the Treasury

DATE: **NOV 6 1998**

P. O. Box 2508
Cincinnati, OH 45201

Christian Legal Society
4208 Evergreen Ln. Rm. 222
Annandale, VA 22003-3251

Person to Contact:
Ruth Ohmer
Telephone Number:
513-684-3957
Fax Number
513-684-5936
Federal Identification Number:
36-6101090

Dear Sir or Madam:

Thank you for submitting the information shown below. The changes indicated do not adversely affect the exempt status of your organization. The exemption letter previously issued continues in effect.

Please advise us of any future change in the character, purpose, method of operation, name, or address of your organization. Such notification is a requirement for retaining exempt status.

Thank you for your cooperation.

Sincerely,



J.C. Ashley Bullard
District Director

Item: Bylaws Amended May 3 through 5, 1995 which were attached to Form 990 for the period ended December 31, 1995

Internal Revenue Service

Department of the Treasury

JUL 26 1985

District
Director

230 S. Dearborn St., Chicago, Illinois 60604

Christian Legal Society
P.O. Box 2069
Oak Park, Illinois 60303

Employer Identification Number:
36-6101090
Accounting Period Ending: Dec. 31
Person to Contact: E. Manuel
Contact Telephone Number:
(312) 886-1278

Date: 24 JUL 1985

Dear Applicant:

Based on the information supplied, and assuming your operations will be as stated in your original application for recognition of exemption, we have determined you will remain exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of Section 509(a) of the Code, because you are an organization described in Section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name and address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

Christian Legal Society

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.

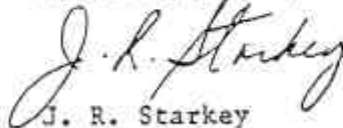
This letter supersedes the determination letter issued December 1982, which granted you a group exemption as the central organization. The group exemption terminates effective January 1, 1985.

Your subordinates will no longer be recognized as tax-exempt unless and until they file separate applications for exemption on their own behalf.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

Sincerely yours,



J. R. Starkey
District Director