

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

DEPARTMENT OF THE TREASURY

Date: AUG 18 2020

NEW ENGLAND YEARLY MEETING OF
FRIENDS
901 PLEASANT ST
WORCESTER, MA 01602-1908

Employer Identification Number:
05-6002914
DLN:
29053219305009
Contact Person:
ERIC KAYE ID# 31612
Contact Telephone Number:
(877) 829-5500

Group Exemption Number:
6419
Subordinate Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We recognize your subordinates as exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Your group exemption number is listed above. Keep this letter for your records. It could help resolve questions on the exempt status of your subordinates.

Donors can deduct contributions they make to your subordinates under IRC Section 170. They're also qualified to receive tax-deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522.

Annual filing requirements

Your subordinates are required to file Form 990-series information returns unless they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in Income Tax Regulation Section 1.6033-2(g). You can file a group return on Form 990, Return of Organization Exempt from Income Tax, for two or more subordinate organizations who authorize you in writing to include them in the group return and who are on the same tax year as you.

You must get a separate employer identification number to use when you file a group return. Also, you can't file a group return using Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. If you're required to file a Form 990-series return for yourself, you must file it as a separate return. You can't be included in the group return. A subordinate organization can choose to file a separate annual information return instead of being included in the group return. They must file one of the Form 990-series returns based on their annual gross receipts.

A subordinate organization that doesn't file a Form 990-series return, or isn't included in a group return for three consecutive tax years, will have its federal income tax exemption automatically revoked effective from the filing due date of the third tax year.

Letter 2419

NEW ENGLAND YEARLY MEETING OF

Your subordinates must include your assigned group exemption number on any Form 990-series return they file, including Form 990-T, Exempt Organization Business Income Tax Return. Advise them of their filing requirements and give them your group exemption number. Visit www.irs.gov/charities-non-profits to find information and other tax filing requirements for tax exempt organizations annual information returns.

Annual group exemption update requirements

Each year, you must submit an annual update to the IRS at least 90 days before the end of your annual accounting period, including changes to your subordinate groups. We'll generally send you a current list of subordinates six months before your update is due. Publication 4573, Group Exemptions, has more information on annual update requirements.

Mail your required annual update information to:

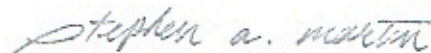
Internal Revenue Service
Ogden UT 84201

Additional information

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs, or by calling 1-800-TAX-FORM (1-800-829-3676).

Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, describes your recordkeeping, reporting, and disclosure requirements, and has important information about your responsibilities as a tax-exempt organization.

Sincerely,



Director, Exempt Organizations
Rulings and Agreements



Group Exemptions

What is a group exemption letter?

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

What is the reason for group exemptions?

Group exemptions are an administrative convenience for both the IRS and organizations with many affiliated organizations. Subordinates in a group exemption do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do not receive individual exemption letters.

What types of organizations can qualify for group exemptions?

Exempt organizations that have, or plan to have, related organizations that are very similar to each other may apply for a group exemption.

What are central and subordinate organizations?

Groups of organizations with group exemption letters have a “head” or main organization, referred to as a central organization. The central organization generally supervises or controls many chapters, called subordinate organizations. The subordinate organizations typically have similar structures, purposes and activities.

Example: X is a national, fraternal organization exempt under Internal Revenue Code (IRC) Section 501(c)(8). X has several state and hundreds of local chapters that have nearly identical articles of incorporation, by-laws, purposes and activities. As the national organization, X is considered the central organization; the state and local chapters are subordinate organizations and are covered under X's group exemption.

What criteria must organizations meet to be included in a group exemption?

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

- Affiliated with the central organization;
- Subject to the central organization's general supervision or control; and
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

[Revenue Procedure 80-27, 1980-1 C.B. 677](#) sets forth additional criteria.

Must the central organization be recognized by the IRS as tax-exempt before the organization can obtain a group exemption?

No. A central organization may submit its request for a group exemption at the same time it submits its exemption application on Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition of Exemption Under 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code. Although churches are not required to apply for recognition of their own status to be tax-exempt, under the procedures for group rulings, a church must request recognition of its own exempt status to be the central organization in a group ruling.

Are there any special rules for churches?

With limited exceptions, churches are subject to the same general requirements on group rulings as other organizations. However, churches are not required to file annual updates notifying the IRS of changes in the composition of the group.

Where does a central organization apply for exemption and submit a request for a group exemption?

A central organization submits its application for exemption, the request for a group exemption and the required user fee as directed in the most recent revenue procedure on Exempt Organizations determination letters on exempt status ([Rev. Proc. 2019-5](#), updated annually).

What must a request for a group exemption contain?

The central organization submits a letter to the IRS on behalf of itself and its subordinates. The letter includes:

- a. Information verifying the existence of the required relationship;
- b. A sample copy of a uniform governing instrument (such as a charter, trust indenture or articles of association) adopted by the subordinates;
- c. A detailed description of the subordinates' purposes and activities including the sources of receipts and the nature of expenditures;
- d. An affirmation by a principal officer that, to the best of the officer's knowledge, the subordinates' purposes and activities are as stated in (b) and (c) above;
- e. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;
- f. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;
- g. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);
- h. For each subordinate that is a school claiming exemption under IRC 501(c)(3), the information required by [Rev. Proc. 75-50, 1975-2 C.B. 587](#) (as modified by [Rev. Proc. 2019-22, 2019-22 I.R.B 1260](#)) and [Revenue Ruling 71-447, 1971-2 C.B. 230](#); and
- i. A list of the names, mailing addresses (including ZIP Code), actual addresses (if different) and employer identification numbers of subordinates to be included in the group exemption letter. A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.

The rules for applying for a group exemption are set forth in [Rev. Proc. 80-27, 1980-1 C.B. 677](#).

How does the group exemption process work?

Upon receipt of an application Form 1023, 1024 or 1024-A and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption. Once the IRS grants the exemption, the central organization is responsible for:

1. Ensuring that its current subordinates continue to qualify to be exempt;
2. Verifying that any new subordinates are exempt; and
3. Updating the IRS annually of new subordinates, subordinates no longer to be included and subordinates that have changed their names or addresses.

What is included in an annual update?

Annual updates must contain:

- a. Information about changes in purposes, character or method of operation of subordinates included in the group exemption letter.
- b. Lists of:
 1. Subordinates that have changed their names or addresses during the year;
 2. Subordinates no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated or withdrawn their authorization to the central organization; and
 3. Subordinates to be added to the group exemption letter because they are newly organized or affiliated or have newly authorized the central organization to include them.

Each list must show the names, mailing address (including ZIP Codes), actual address (if different) and employer identification numbers of the affected subordinates.

An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.

- c. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.

Where does a central organization submit an annual update?

Annual updates go to:

Internal Revenue Service Center
Ogden, Utah 84201-0027

What are the filing requirements for organizations that hold group exemptions?

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file Forms 990, Return of Organization Exempt from Income Tax, (or 990-EZ, Short-Form Return of Organization Exempt from Income Tax), unless they meet a filing exception. If the central organization is required to file an annual return, it must file its own separate return but may also file a group return on behalf of some or all its subordinates. To see how the subordinates are reported on a group return, please consult the form instructions.

How do I verify that an organization is included as a subordinate in a group exemption ruling?

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

How do donors verify that contributions are deductible under Section 170 with respect to a subordinate organization in a Section 501(c)(3) group exemption ruling?

Subordinate units that are included in group exemption letters are not listed separately in [Tax Exempt Organization Search](#) (Publication 78 data). Donors should obtain a copy of the group exemption letter from the central organization. The central organization's listing in Tax Exempt Organization Search will indicate that contributions to its subordinate organizations covered by the group exemption ruling are also deductible, even though most subordinate organizations are not separately listed in Tax Exempt Organization Search or on the Exempt Organizations Business Master File. Donors should then verify with the central organization, by either of the methods indicated above, whether the particular subordinate is included in the central organization's group ruling. The subordinate organization need not itself be listed in Tax Exempt Organization Search or on the EO Business Master File. Donors may rely on central organization verification about deductibility of contributions to subordinates covered in a Section 501(c)(3) group exemption ruling.

Where can you get more information?

You can get more information about group exemptions and the group ruling process from the IRS Exempt Organizations Office:

EO Website www.irs.gov/eo

Publication 557, Tax-Exempt Status for Your Organization

EO Customer Account Services

You may direct questions about group exemptions to the IRS Tax Exempt and Government Entities Customer Account Services at 877-829-5500 (toll-free number).

If you prefer to write, you may write us at:

Internal Revenue Service
Exempt Organizations Determinations
P.O. Box 2508
Cincinnati, OH 45201

Internal Revenue Service

Date: March 1, 2006

NEW ENGLAND YEARLY MEETING OF
FRIENDS
901 PLEASANT ST
WORCESTER MA 01602-1908 012

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms Jackson 31-07417
Customer Srv. Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
05-6002914

Dear Sir or Madam:

This is in response to your request of March 1, 2006, regarding your organization's tax-exempt status.

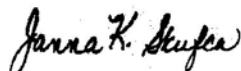
In March 1943 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a church under sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

District
Director, Boston

JFK Federal Bldg., Boston, Mass. 02203

Re: New England Yearly Meeting of Friends
c/o Johnson, Clapp, Stone & Jones
1 Boston Place
Boston, Mass. 02108

Person to Contact: Arthur Jacobs

Telephone Number: 617 223 6314

Refer Reply to: Exempt Organizations

Attention: Finley H. Perry

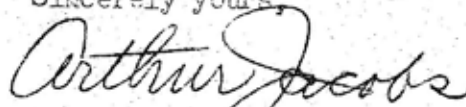
Date: October 14, 1981

Dear Mr. Perry,

The New England Yearly Meeting of Friends is exempt from Federal income taxes as a church under an individual ruling issued in March, 1943.

The monthly and quarterly meetings are exempt under 501(c)(3) since they are the local units of the Yearly Meeting.

Sincerely yours,



Arthur Jacobs
Internal Revenue Agent
Exempt Organizations Division

1492 N-Mar. 1942

COPY

TREASURY DEPARTMENT
WASHINGTON

Office of
Commissioner of
Internal Revenue

Mar. 3-1943

Refer to

IT:R;T:l
VDT

The Yearly Meeting of Friends
for New England,
c/o Mr. George O. Hopkins,
95 Lincoln Street,
Newton Highlands, Massachusetts

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for religious purposes.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201 (a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1507 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 your employ so long as you meet the conditions prescribed above for retention of an exempt status.

1192 N-Mar. 1942

2.

The Yearly Meeting of Friends
for New England.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23 (c) and (e) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Requests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of 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 and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 2504 (a)(2)(B) and 1004 (b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

This ruling includes Lincoln School, 301 Butler Avenue, Providence, Rhode Island, and Messe Brown School, 257 Rope Street, Providence, Rhode Island, which are owned and operated by you.

By direction of the Commissioner.

Respectfully,

(signed) F. Mooney

Deputy Commissioner.

According to Willard Ware, the legal name was changed to New England Yearly Meeting of Friends in 1945 or 1946.

RI Acts and Resolves, January Session, 1945
D351-352, Approved Feb. 6, 1945