

TABLE 12-2

## GROUP EXEMPTION REQUIREMENTS

REQUIREMENT	ACTION
1	"[C]entral organization . . . must establish that the subordinates to be included in the group exemption letter are affiliated with it."
2	"[C]entral organization . . . must establish that the subordinates to be included in the group exemption letter are . . . subject to its general supervision or control."
3	"[C]entral organization . . . must establish that the subordinates to be included in the group exemption letter are . . . all exempt under the same paragraph of section 501(c) of the tax code."
4	"[C]entral organization . . . must establish that the subordinates to be included in the group exemption letter are . . . not private foundations."
5	"[C]entral organization . . . must establish that the subordinates to be included in the group exemption letter are . . . all on the same accounting period."
6	"[E]ach subordinate must authorize the central organization to include it in the application for the group exemption letter."
7	The application for a group exemption must include "a sample copy of a uniform governing instrument (charter, trust indenture, articles of association, etc.) adopted by the subordinates."
8	The application for a group exemption must include "a detailed description of the purposes and activities of the subordinates."
9	The application for a group exemption must include "an affirmation that . . . the purposes and activities of the subordinates are as set forth" in requirements 8 and 9.
10	The application for a group exemption must include "a list of subordinates to be included in the group exemption letter."
11	The application for a group exemption must include "the information required by Revenue Procedure 75-50" (pertaining to racially nondiscriminatory policies of schools).
12	The application for a group exemption must include "a list of the . . . employer identification numbers of subordinates to be included in the group exemption letter."
13	"[T]he central organization must submit with the exemption application a completed Form SS-4 on behalf of each subordinate not having" an employer identification number.
14	Each year the central organization must provide the IRS with lists of "(a) subordinates that have changed their names or addresses during the year, (b) 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no longer to be included in the group exemption letter because they have ceased to exist, disaffiliated, or withdrawn their authorization to the central organization, and (c) subordinates to be added to the group exemption letter." According to IRS Publication 4573, churches are exempt from this requirement.