

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: SEP 17 1997

Person to Contact:

D. Downing

Telephone Number:

513-241-5199

Fax Number:

513-684-5936

Federal Identification Number:

75-2206268

Group Exemption Number:

1703

Baptist Community Services  
% Payroll  
6110 W. 34th Avenue  
Amarillo, TX 79109-4004

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status. We have updated our records to reflect your name change.

Our records indicate that your organization is included in a group ruling issued to Baptist General Convention of Texas. This organization is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and is classified as a public charity, and not a private foundation, because it is described in section 509(a)(1) and 170(b)(1)(A)(i) of the Code as a church.

As your organization is included in a group ruling, it does not have an individual exemption letter. The group exemption letter applies to all of the subordinate organizations on whose behalf Baptist General Convention of Texas has applied for recognition of exemption. This means your organization is also exempt under section 501(c)(3) of the Code.

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.

If we can be of further assistance in this matter, please write or telephone us.

Sincerely,



C. Ashley Bullard  
District Director