

To Whom It May Concern,

Please accept this letter as verification that Uprise Nashville is an independent ministry of West End Community Church, operating under the Church's 501(c)(3) nonprofit status.

Established in 2017 by members of the West End Community Church leadership, UpRise is a one-year development program for Nashville adults who are ready to start a new career path and improve their financial condition. UpRise creates an environment for self-sufficiency by connecting unemployed and underemployed individuals with training, education and mentorships that result in the ability to earn a living wage starting at \$13 or more per hour.

As a member of the Presbyterian Church in America (PCA), West End Community Church operates under the PCA's nationally recognized 501 (c)(3) status. The PCA's Letter of Determination from the IRS and a letter from PCA verifying WECC's membership in good standing are included for your review.

If you have any questions regarding the nonprofit status of UpRise Nashville, please contact Carole Peterson at 615-339-3004, or me at 615-481-5955.

Sincerely,

Patrick Kelly Staff Director

West End Community Church

## Presbyterian Church in America

Office of the Stated Clerk-Administrative Committee 1700 North Brown Road, Suite 105 Lawrenceville, CA 30043-8122 Phone 678-825-1000 Fax 678-825-1001 Email ac@pcanet.org

Stated Clerk of the General Assembly
Dr. L. Roy Taylor
Business Administrator
The Reverend John W. Robertson
Assistant to the Stated Clerk
The Reverend J. Robert Fig.

June 12, 2002

To Whom It May Concern:

This is to confirm the status of West End Community Church, Nashville, TN, as a church in good standing in the Presbyterian Church in America.

The Presbyterian Church in America is a denomination composed of more than 1400 churches and missions. West End Community Church is a recognized church of the denomination.

The denomination has received recognition from the Internal Revenue Service as a tax-exempt organization. An application for group recognition by the IRS of the presbyteries, churches and agencies of the Presbyterian Church in America (according to Revenue Procedure 80-27, 1980-1 CB 677) has been approved. A copy of the April 11, 2002, IRS letter is attached. West End Community Church is included in the group and is identified by the Employer Identification Number 62-1681150. The federal Group Exemption Number for the Presbyterian Church in America is 8534.

If further information is needed in regard to the tax-exempt status of West End Community Church, please contact me at the above address.

Respectfully,

John W. Robertson

**Business Administrator** 

Arta W. Robertson

sbc

Enclosure

Internal Revenue Service

Department of the Treasury

Date: April 11, 2002

P.O. Box 2508 Cincinnati, OH 45201

Person to Contact:

John Kennedy ID 31-07297 Customer Service Representative

Toll Free Telephone Number:

8:00 A.M. to 6:30 P.M. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

23-7366967

Presbyterian Church in America a Corporation 1700 N. Brown Rd., Ste. 105 Lawrenceville, GA 30043

Dear Sir or Madam:

This letter is in response to your request for an address change. We have updated your organization's address in our records.

In April 1974, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code. Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its 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. If subject to this tax, the organization 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 organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please compile and forward the following information:

## Presbyterian Church in America a Corporation 23-7366967

- A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
- A list showing the names, mailing addresses (including Postal ZiP Codes), actual addresses if different, and employer identification numbers of subordinates that:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
- 3. For those subordinates added, attach:
  - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates.
  - b. A statement that each has given your organization 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 subordinates where the mailing address is a P.O. Box.
- 4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

Internal Revenue Service Center Attn: Entity Control Unit Odden, UT 84409 Presbyterian Church in America a Corporation 23-7366967

If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection.

Your organization's Group Exemption Number is 8534.

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

Sincerely.

John E. Ricketts, Director, TE/GE Customer Account Services