

Unitarian Universalist Association of Congregations



25 Beacon Street, Boston, Massachusetts 02108

(617) 742-2100 FAX: (617) 367-3237

<http://www.uua.org>

January 6, 2012

Liz Smith, Congregational Administrator
West Hills Unitarian Universalist Fellowship
8470 SW Oleson Road
Portland OR 97223

Dear Ms. Smith:

Under the current Internal Revenue Code provisions and the regulations issued thereunder, churches are automatically tax exempt, I.R.C. Sections 501(a), 501(c)(3) and Sections 508(c)(1)(A). A church is not required to file an application for recognition of its exemption, Treas. Reg. Section 1.508-1(a)(i)(a). Enclosed are copies of these sections. You may also obtain a copy of I.R.S. Publication 557, entitled "Tax Exempt Status for your Organization," from your local I.R.S. office, which you will find helpful.

Enclosed is a letter regarding the standing of your church with the Unitarian Universalist Association.

Should you need any further assistance please be in touch with us.

Sincerely,

Kathleen Montgomery
Executive Vice President

KCM:nl

Enclosures

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To Whom It May Concern:

I hereby certify that the West Hills Unitarian Universalist Fellowship, is a member congregation in good standing of the Unitarian Universalist Association of Congregations.

Kathleen Montgomery
Executive Vice President
Recording Secretary

KCM:nl