

For tax purposes, the charitable status of **First Congregational Church of Natick** derives from our membership in the United Church of Christ (EIN 13-1957221, Group Exemption Number 1665).

In addition to this cover page, this PDF includes the following:

- A letter from the national office of the United Church of Christ verifying that we are a member. *Note: In their database we are listed as “First Congregational United Church of Christ” whereas in Massachusetts we are incorporated as “First Congregational Church of Natick.”*
- A screenshot of the UCC DataHub verifying our membership.
- The original Letter of Determination from the IRS to the national office of the United Church of Christ.

Taken together, these documents should be sufficient to verify our charitable status. If you have any questions or need additional information, please [contact the Church Office](#).



December 6, 2022

First Congregational United Church of Christ  
2 East Central Street  
Natick, MA 01760-4612

To Whom It May Concern:

This is to inform you that First Congregational United Church of Christ located at 2 East Central Street, Natick, MA 01760-4612 is in the electronic Yearbook of the United Church of Christ and is of the denomination known as the United Church of Christ. A copy of the current Yearbook page which includes this church is attached for your reference, and by this letter we are confirming that the church has active standing in the United Church of Christ.

The denomination of which the organization named above is a member, carries a group exemption under 501(c)(3). The group exemption number is 1665 and the denomination carries tax identification number 13-1957221. The organization named above is responsible for any and all payroll or other tax reporting and filings under its own separate tax identification number.

In the attached letter which confirms the group exemption, it is held that the conferences, associations, synods, councils, and educational, charitable and religious organizations listed in the Yearbook are exempt from federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1954. Currently, the United Church of Christ does not provide annual Yearbook information to the IRS in compliance with page three, item one of the ruling per the second attached letter, dated June 30, 2006 which states: "Because you are a church organization, you are not required to submit the annual updates to your subordinate listing." Annual updates to the attached letters are not required.

Should you have any additional questions or concerns, please feel free to contact me at 216-736-2138 or via e-mail at [kimmelh@ucc.org](mailto:kimmelh@ucc.org).

Sincerely,

*Heather E. Kimmel/cmj*

Heather E. Kimmel  
General Counsel  
Attachments



[Change Password \(../ChangePassword.aspx\)](#) | [Log Out](#)

[HOME \(/default.aspx\)](#) > [Record Management \(/ChurchManagement/Default.aspx\)](#) > [Churches](#)

[\(/ChurchManagement/churchdirectory.aspx\)](#) > [Edit Church](#)

# First Congregational UCC (782419), Natick, MA

[Report data discrepancy](#)

[Update](#)

**Church Name** ⓘ

First Congregational UCC

**Church ID** ⓘ

782419

**Standing**

0 - UCC Church ▾

**Standing Date** ⓘ

**Removal Date** ⓘ

**Removal Reason**

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**Conference**

Southern New England ▾

**Association**

Central Massachusetts ▾

**Email** ⓘ

admin@firstchurchnatick.org

**Website**

http://www.firstchurchnatick.org

Phone ⓘ

(508) 653-0971

Phone 2

(508)653-0343

Fax

Year Organized

1802

Open and Affirming ⓘ



Accessible ⓘ



Race

White/Euro-American



Other Classifications ⓘ

Not Yoked



Dual / Federated ⓘ

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Affiliations ⓘ

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Active ⓘ



Inactive Date

OGDEN UT 84201-0046

In reply refer to: 0424042082  
June 30, 2006 LTR 1169C EO  
13-1957221 000000 00 000  
09653  
BODC: TE

  
UNITED CHURCH OF CHRIST  
% JOHN THOMAS  
700 PROSPECT AVE E  
CLEVELAND OH 44115-1131009

013750

Employer Identification Number: 13-1957221  
Group Exemption Number: 1665  
Name of Organization: United Church of Christ  
Tax Period: Dec. 31, 2005  
Form: 2363

Dear Taxpayer:

Thank you for your inquiry of June 21, 2006.

Because you are a church organization, you are not required to submit the annual updates to your subordinate listing.

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you.

Also, you may want to keep a copy of this letter for your records.  
Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

*Marilyn Jordan*

Marilyn Jordan  
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):  
Copy of this letter.

**COPY**



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

JUN 1 1964

IN REPLY REFER TO  
T:R:EO:4  
CSG

United Church of Christ  
Seventh Floor  
297 Park Avenue South  
New York 10, New York

Gentlemen:

This has further reference to the information submitted for use in issuing a group ruling holding you and your conferences, associations, synods, councils and educational, charitable and religious organizations exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954.

The information presented shows that you were formed as a merger of the Evangelical and Reformed Church and the General Council of the Congregational and Christian Churches. This merger became effective on July 4, 1961, the date your constitution and bylaws were declared in force.

In a ruling dated January 14, 1953, the Evangelical and Reformed Church was held exempt from Federal income tax under the provisions of section 101(6) of the 1939 Code, which corresponds to section 501(c)(3) of the 1954 Code. In a group ruling dated March 23, 1956, it was held that the affiliated synods and churches listed in the 1956 Evangelical and Reformed Church Yearbook, which are located in the United States, its territories and possessions, are exempt from Federal income tax as organizations described in section 501(c)(3) of the 1954 Code. The latest supplemental group ruling was issued on April 8, 1960. The General Council of the Congregational and Christian Churches was held exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1936, in a ruling dated December 15, 1935.

In a conference held in this office on October 23, 1963, your authorized representative, Mr. Loren T. Wood, asked that the request for a group ruling, both on a national and conference basis, be withdrawn. Inasmuch as we have not received

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confirmation of the request for withdrawal, we have further considered the matter and we believe that a group ruling covering the Evangelical and Reformed Churches and those Congregational Christian Churches which voted to join you may be issued.

Based upon the information presented, it is held that you and the conferences, associations, synods, councils, and educational, charitable and religious organizations listed in your 1963 Yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes.

You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not required to file Federal income tax returns so long as you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations retain a tax exempt status.

It will not be necessary for you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you and to your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

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You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided by that Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. You and your listed conferences, associations, synods, councils, and educational, charitable and religious organizations are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information annually not later than 45 days after the close of your annual accounting period.

1. Lists showing the names and mailing addresses of your new conferences, associations, synods, councils, and educational, charitable and religious organizations and the names and addresses of any conferences, associations, synods, councils, and educational, charitable and religious organizations which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order. In lieu of the lists referred to above you may furnish us a copy of your published directory. Please send one copy for each district in which your conferences, associations, synods, councils, and educational, charitable and religious organizations are located.

2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new conferences, associations, synods, councils, and educational, charitable and religious organizations.

3. A statement if, at the close of the year, there were no changes in your roster.



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4. A statement of any changes in the character, purposes or method of operation of your organization or those of your conferences, associations, synods, councils, and educational, charitable and religious organizations.

5. Duplicate copies of amendments to charters or bylaws of your organizations or those of any of your conferences, associations, synods, councils, and educational, charitable and religious organizations.

This ruling is not applicable to those Congregational Christian Churches listed in your 1953 Yearbook under Schedule I which have not voted or which have abstained from voting on the merger and those under Schedule II which have voted not to be a part of the United Church of Christ.

Your tax exempt status and that of your conferences, associations, synods, councils, and educational, charitable and religious organizations is predicated on the understanding that upon dissolution all of your assets and those of your conferences, associations, synods, councils, and educational, charitable and religious organizations shall be distributed to organizations organized and operated exclusively for educational, charitable or religious purposes.

The ruling of January 14, 1953, holding the Evangelical and Reformed Church exempt under section 101(6) of the 1939 Code, the group ruling of March 23, 1956, and subsequent supplemental group rulings, holding its listed affiliated synods and churches exempt as organizations described in section 501(c)(3) of the 1954 Code, and the ruling of December 16, 1935, holding the General Council of Congregational and Christian Churches exempt under section 101(6) of the Revenue Act of 1936, are terminated as of July 4, 1961, the date the merger between those organizations became effective.

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The District Directors concerned are being notified.

Very truly yours,

*R. J. Stekem*

Chief, Exempt Organizations Branch

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