

1705323104004

Form 1023 (Rev. April 1996) Department of the Treasury Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0046

If exempt status is approved, this application will be open for public inspection.



Read the instructions for each Part carefully. A User Fee must be attached to this application. If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you. Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

Form fields: 1a Full name of organization (AMERICAN SUFI MUSLIM ASSOCIATION), 1b c/o Name, 1c Address (201 WEST 85 STREET), 1d City or town, state, and ZIP code (NEW YORK, NY 10024), 2 Employer identification number (22-3550480), 3 Name and telephone number of person to be contacted (EBRAHIM LUNAT, 212-563-7860), 4 Month the annual accounting period ends (12/31), 5 Date incorporated or formed (06/10/97), 6 Activity codes (001, 029), 7 Check here if applying under section: a 501(e), b 501(f), c 501(k), 8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? (Yes, No), 9 Is the organization required to file Form 990 (or Form 990-EZ)? (N/A, Yes, No), 10 Has the organization filed Federal income tax returns or exempt organization information returns? (Yes, No)

Received AUG 04 '98 AUG 18 '98 Internal Revenue Service Covington, K.Y.

11 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 11, on page 3.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.

- a [X] Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
b [] Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
c [] Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here []

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

Handwritten signature

POWER OF ATTORNEY

(Title or authority of signer)

08/04/98

(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

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Part II Activities and Operational Information

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

AMERICAN SUFI MUSLIM ASSOCIATION ('ASMA') WAS ORGANIZED AS A STATE OF NEW YORK NOT-FOR-PROFIT CORPORATION. ASMA WAS FORMED TO ENHANCE THE GENERAL PUBLIC'S KNOWLEDGE AND UNDERSTANDING OF THE RELIGION OF ISLAM AND SUFISM AND TO PROMOTE SPIRITUAL GROWTH AND PERSONAL DEVELOPMENT THROUGH MEDITATION AND PRAYER.

SINCE ITS INCEPTION, ASMA HAS HOSTED AND CONDUCTED PRAYER AND MEDITATION SESSIONS (KNOWN IN ISLAM AS "DHIKR') WHICH ARE OPEN TO PERSONS INTERESTED IN ISLAM AND SUFISM AS WELL AS PRACTICING MUSLIMS. DURING THE SESSIONS, A TALK OR LECTURE IS GIVEN CONCERNING AN ASPECT OR TRADITION OR BELIEF OF THE ISLAMIC FAITH. THESE PRAYERS AND MEDITATION SESSIONS ARE PROVIDING MEMBERS OF THE MUSLIM COMMUNITY WITH AN OPPORTUNITY TO PRAY AND MEDITATE, INCREASE THEIR KNOWLEDGE AND UNDERSTANDING OF ISLAM.

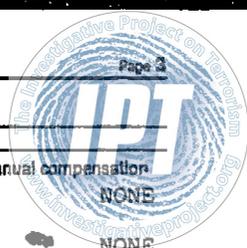
ASMA INTENDS TO CONTINUE ITS PRESENT ACTIVITIES, AS WELL AS TO EXPAND ITS SERVICES BY ESTABLISHING A PERMANENT LARGE SCALE PRAYER CENTER IN NEW YORK CITY. THE CENTER WILL INCLUDE A MOSQUE (PRAYER PLACE) WHERE EVERY FRIDAY AND DAILY LARGE CONGREGATION PRAYERS AND MEDITATION SESSIONS WILL BE HELD.

2 What are or will be the organization's sources of financial support? List in order of size:

VOLUNTARY CONTRIBUTION: BY THE BOARD OF TRUSTEES/DIRECTORS
BY THE MEMBERS OF THE COMMUNITY
BY THE NON-MEMBERS AND BY OTHER ORGANIZATIONS.

3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

THROUGH COLLECTION BOXES PLACED IN THE MOSQUE (MASJID), BY APPEAL FOR FUNDS AFTER THE PRAYERS AND GENERAL EFFORTS BY THE ORGANIZATION. HOWEVER. NO PROFESSIONAL FUNDRAISERS WILL BE USED.



Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

FEISAL ABDUL RAUF, PRESIDENT
227 78TH STREET, N. BERGEN, NJ 07047
AHMED YUCEF, SECRETARY
260 WEST BROADWAY, NEW YORK, NY 10013
FAIZ KHAN, VICE PRESIDENT
240-44 69TH AVNUE, DOUGLSTON, NY 11362

b Annual compensation

NONE
NONE
NONE

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.) "Yes" No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.



Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

MEMBERSHIP IS OPEN FOR ALL MUSLIMS. THERE ARE NO SPECIFIC DUES OR FEES, VOLUN
CONTRIBUTIONS. THERE IS NO FORMAL MEMBERSHIP OR CEREMONY FOR MEMBERS.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

BY WORD OF MOUTH AND BY MAILING INFORMATION OF ISLAM AND MESSAGE OF THE
QURAN. ANY ONE WHO BECOMES INTERESTED IN THE MESSAGE IS INVITED AND
ENCOURAGED TO BECOME A MEMBER.

c What benefits do (or will) the members receive in exchange for their payment of dues?

NO SPECIFIC BENEFITS ARE PROVIDED. HOWEVER, RELIGIOUS EDUCATION, SPIRITUAL
TRAINING AND MEDITATION WILL BE PROVIDED.

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.



Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 7 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.
Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See Specific Instructions, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-2 C.B. 490, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization is requesting an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Line 5, on page 4 before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

7 If you answer "Yes" to question 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.



Part III Technical Requirements (Continued)

8 Is the organization a private foundation?
 Yes (Answer question 9.)
 No (Answer question 10 and proceed as instructed.)

9 If you answer "Yes" to question 8, does the organization claim to be a private operating foundation?
 Yes (Complete Schedule E.)
 No

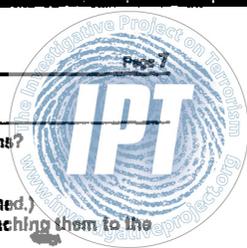
After answering question 9 on this line, go to line 15 on page 7.

10 If you answer "No" to question 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input checked="" type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1) and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1) and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1) and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1) and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of block h or block i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question 15. If you checked box g in question 10, go to questions 12 and 13. If you checked box h, i, or j, in question 10, go to question 11.



Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j in question 10, has the organization completed a tax year of at least 8 months?
- Yes—Indicate whether you are requesting:
- A definitive ruling (Answer questions 12 through 15.)
 - An advance ruling (Answer questions 12 and 15 and attach two Forms 872-C completed and signed.)
- No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A. N/A
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

14 If you are requesting a definitive ruling under section 509(a)(2), check here and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 33, on page 3.)
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church?	X		A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I



Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 8/1 to 12/31/97	(b) 19 98	(c) 19 99	(d) 19 ____	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants—see pages 5 and 6 of the instructions)	2,216.00	10,000.00	20,000.00		32,216.00
2 Membership fees received					
3 Gross investment income (see instructions for definition)					
4 Net income from organization's unrelated business activities not included on line 3.					
5 Tax revenues levied for and either paid to or spent on behalf of the organization					
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
8 Total (add lines 1 through 7)	2,216.00	10,000.00	20,000.00		32,216.00
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 (include related cost of sales on line 22)					
10 Total (add lines 8 and 9)	2,216.00	10,000.00	20,000.00		32,216.00
11 Gain or loss from sale of capital assets (attach schedule)					
12 Unusual grants					
13 Total revenue (add lines 10 through 12)	2,216.00	10,000.00	20,000.00		32,216.00
Expenses					
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)					
18 Other salaries and wages					
19 Interest					
20 Occupancy (rent, utilities, etc.)		3,500.00	12,560.00		
21 Depreciation and depletion					
22 Other (attach schedule)	2,069.00	5,350.00	6,850.00		
23 Total expenses (add lines 14 through 22)	2,069.00	8,850.00	19,410.00		
24 Excess of revenue over expenses (line 13 minus line 23)	147.00	1,150.00	590.00		



Part IV Financial Data (Continued)

Page 9
 Current tax year
 Date 12/31/97

B. Balance Sheet (at the end of the period shown)

Assets		
1	Cash	147.00
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	
9	Land	
10	Other assets (attach schedule)	
11	Total assets (add lines 1 through 10)	147.00
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	Total liabilities (add lines 12 through 15)	
Fund Balances or Net Assets		
17	Total fund balances or net assets	147.00
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	147.00

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

0070-0017

Schedule A. Churches



1 Provide a brief history of the development of the organization, including the reasons for its formation.

AMERICAN SUFI MUSLIM ASSOCIATION PROVIDES FACILITIES TO THE LOCAL MUSLIM COMMUNITY IN OFFERING FIVE TIME DAILY PRAYERS, SPECIAL CONGREGATION ON EVERY FRIDAY AT NOON TIME AND TWO ANNUAL CONGREGATION ON A LARGE SCALE TO CELEBRATE MUSLIM HOLIDAYS. IN ADDITION, RELIGIOUS EDUCATION, SPIRITUAL TRAINING AND MEDITATION WILL BE PROVIDED.

2 Does the organization have a written creed or statement of faith? Yes No
If "Yes," attach a copy.

3 Does the organization require prospective members to renounce other religious beliefs or their membership in other churches or religious orders to become members? Yes No

4 Does the organization have a formal code of doctrine and discipline for its members? Yes No
If "Yes," describe. AL-QURAN

5 Describe the form of worship and attach a schedule of worship services.
THE WORSHIP IS ACCORDING TO ISLAMIC LAWS. THE WORSHIP SERVICE WILL BE INCLUDED FIVE TIMES DAILY PRAYERS AND EVERY FRIDAY NOON SPECIAL PRAYER.

6 Are the services open to the public? Yes No
If "Yes," describe how the organization publicizes its services and explain the criteria for admittance.

BY WORD OF MOUTH, DISTRIBUTING PAMPHLETS. THIS PURELY ISLAMIC WORSHIP. HOWEVER, PEOPLE FROM OTHER RELIGIONS ARE WELCOME TO OBSERVED ISLAMIC ACTIVITIES.

7 Explain how the organization attracts new members.
RELIGIOUS SPEECH AND DISTRIBUTING FLIERS IN THE RELIGIOUS ORGANIZATIONS.

8 (a) How many active members are currently enrolled in the church?

ABOUT 450-500

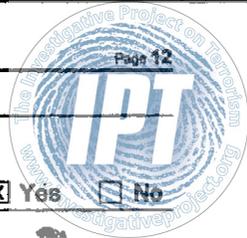
(b) What is the average attendance at the worship services?

ABOUT 450-500

9 In addition to worship services, what other religious services (such as baptisms, weddings, funerals, etc.) does the organization conduct?

WEDDING AND TEACHING OF ISLAM

Schedule A. Churches (Continued)



10 Does the organization have a school for the religious instruction of the young? Yes No

11 Were the current deacons, minister, and/or pastor formally ordained after a prescribed course of study? Yes No

12 Describe the organization's religious hierarchy or ecclesiastical government.
NONE

13 Does the organization have an established place of worship? Yes No

If "Yes," provide the name and address of the owner or lessor of the property and the address and a description of the facility.

AMERICAN SUFI MUSLIM ASSOCIATION
201 WEST 85 STREET, NY 10024

If the organization has no regular place of worship, state where the services are held and how the ~~site~~ selected.

ORGANIZATION IS LOOKING FOR A PERMANENT BIGGER PLACE IN NEW YORK CITY TO PROVIDE SERVICES ABOUT MORE THAN 1000 PEOPEL

14 Does (or will) the organization license or otherwise ordain ministers (or their equivalent) or issue church charters? Yes No

If "Yes," describe in detail the requirements and qualifications needed to be so licensed, ordained, or chartered.

15 Did the organization pay a fee for a church charter? Yes No

If "Yes," state the name and address of the organization to which the fee was paid, attach a copy of the charter, and describe the circumstances surrounding the chartering.

16 Show how many hours a week the minister/pastor and officers each devote to church work and the amount of compensation paid to each of them. If the minister or pastor is otherwise employed, indicate by whom employed, the nature of the employment, and the hours devoted to that employment.

PRESIDENT OF THE ORGANIZATION IS AN IMAM (MINISTER). HE IS LEADING PRAYERS. PRESENTLY HE IS DEVOTING 15-20 HOURS WEEKLY WITHOUT ANY COMPENSATION.

Schedule A. Churches (Continued)

- 17** Will any funds or property of the organization be used by any officer, director, employee, minister, or pastor for his or her personal needs or convenience?

Yes No

If "Yes," describe the nature and circumstances of such use.

- 18** List any officers, directors, or trustees related by blood or marriage.

N/A

- 19** Give the name of anyone who has assigned income to the organization or made substantial contributions of money or other property. Specify the amounts involved.

NONE

Instructions

Although a church, its integrated auxiliaries, or a convention or association of churches is not required to file Form 1023 to be exempt from Federal income tax or to receive tax-deductible contributions, such an organization may find it advantageous to obtain recognition of exemption. In this event, you should submit information showing that your organization is a church, synagogue, association or convention of churches, religious order or religious organization that is an integral part of a church, and that it is carrying out the functions of a church.

In determining whether an admittedly religious organization is also a church, the IRS does not accept any and every assertion that such an organization is a church. Because beliefs and practices vary so widely, there is no single definition of the word "church" for tax purposes. The IRS considers the facts and circumstances of each organization applying for church status.

The IRS maintains two basic guidelines in determining that an organization meets the religious purposes test:

1. That the particular religious beliefs of the organization are truly and sincerely held, and
2. That the practices and rituals associated with the organization's religious beliefs or creed are not illegal or contrary to clearly defined public policy.

In order for the IRS to properly evaluate your organization's activities and religious purposes, it is important that all questions in Schedule A be answered accurately.

The information submitted with Schedule A will be a determining factor in granting the "church" status requested by your organization. In completing the schedule, consider the following points:

1. The organization's activities in furtherance of its beliefs must be exclusively religious, and
2. An organization will not qualify for exemption if it has a substantial nonexempt purpose of serving the private interests of its founder or the founder's family.