



Florida Baptist
Convention

Right Beside You.

February 4, 2020

Dear Church Administrator/Church Treasurer,

We celebrate with you to see how God has used your gifts to the Cooperative Program to see the gospel shared throughout Florida and around the world.

Enclosed you will find your 2020 501(c)(3) Letter for your church and the Florida Baptist Convention's Letter of Determination from the IRS which authorizes the Convention's group exemption. As a church in good standing, your church is considered a "subordinate member" of this group exemption.

If your church has obtained its own 501(c)(3) designation, please disregard the enclosed 501(c)(3) Letter and email Jennie Oswald at joswald@flbaptist.org to let her know that you have a separate 501(c)(3) designation. We do not wish to include you in the list we send to the IRS.

Thank you again for your contribution to Kingdom work.

Best Regards,

Stephens Baumgardner, Jr.

Stephens Baumgardner, Jr.
Assistant Executive Director
Director, Support Services



**Florida Baptist
Convention**

Right Beside You.

February 4, 2020

To: To Whom It May Concern
Re: First Baptist Church Winter Haven Florida
Mailing Address: 198 W Central Ave, Winter Haven, FL 33880-6313
Physical Address: 198 W Central Ave, Winter Haven, FL 33880-6313
EIN#: 59-0766974

First Baptist Church Winter Haven Florida, Winter Haven, Florida (the "Church") is currently in good standing as a cooperating church with the Florida Baptist State Convention. As such, according to the attached Group Exemption Letter dated August 11, 1969, the Church is eligible to come under the 501(c)(3) group tax exemption letter granted to the Florida Baptist State Convention by the Internal Revenue Service (Group Exemption #2024).

The Church's eligibility to take advantage of the group exemption is based solely on the determination of the Internal Revenue Service after reviewing the polity and protocols of the Convention. Such determination of eligibility by the IRS does not impact in any way the long-standing tenets of Baptist polity and local church autonomy. Thus, the IRS' determination of eligibility does not negate or otherwise impact the independence or autonomy of the Church.

This letter accurately reflects the relationship between the Convention and the Church for a period of one (1) year from the date listed above. The Church is responsible to preserve and maintain its status of cooperating with the Convention on an annual basis and, thus, its eligibility to avail itself of the group exemption.

Sincerely,

Stephens Baumgardner, Jr.

Stephens Baumgardner, Jr.
Assistant Executive Director
Director, Support Services

US Treasury Department

Internal Revenue Service

Washington, D.C. 20224

Date: AUG 11 1969

In reply refer to: T:MS:EO:R:2-WRM



Florida Baptist State Convention
1230 Hendricks Avenue
Jacksonville, Florida 32207

Gentlemen:

Based on the information supplied, we rule that you and your affiliated churches and institutions named on the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

You and your affiliated churches and institutions are not required to file Federal income tax returns.

It will not be necessary for you and your affiliated churches and institutions 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 exempt affiliated churches and institutions come within the specific exception contained in section 6033(a) of the Code.

Donors may deduct contributions to you or your affiliated churches and institutions as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your affiliated churches and institutions are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

You and your affiliated churches and institutions are not liable for Federal unemployment taxes. You and your affiliated churches and institutions are liable for social security taxes only if you and your affiliated churches and institutions have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Florida Baptist State Convention

This ruling supersedes our ruling to you dated August 18, 1934. This ruling also supersedes our rulings to Florida Baptist Foundation and Baptist Bible Institute dated February 13, 1957 and November 5, 1963 respectively.

You should advise each of your exempt affiliated churches and institutions of the exemption and the pertinent provisions of this ruling.

We are notifying your District Director, Jacksonville, Florida.

Very truly yours,

John P. Barber

Chief, Rulings Section
Exempt Organizations Branch