



Steps for Inclusion in ECO's IRS Group Exemption:

Dear Friends in Christ,

Many of you have asked to be included under ECO's 501(c)(3) Federal Group Exemption and we are glad to help make that happen. There are several steps you will need to complete to be approved by the IRS to be part of ECO's Group Exemption. They are:

1. When you complete the ECO Membership Agreement you will need to note on the 2nd page of the application that your church wants to be part of ECO's group exemption & provide the church's Federal ID number.
2. We need a copy of the signed ECO Membership Agreement (signed by both church and presbytery).
3. We'll need a copy of the letter from your previous presbytery that you've been released to ECO.
4. We'll then need a copy of your church's Articles of Incorporation or Bylaws **that must include the following IRS requirements:**
 - a. Said organization is organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.
 - b. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other purposes not permitted to be carried on (a) by an organization exempt from the federal income tax under section 501(c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170(c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.
 - c. Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

We understand that many churches' Articles or Bylaws do not contain the above requirements. First Presbyterian Church of Colorado Springs paid ECO's attorney to amend their Articles and Bylaws in order to be in compliance with *ECO Polity*. We have permission to provide these documents to other ECO Churches.

Please email a copy of these documents to Patty Terech at patty@eco-pres.org. If you have any questions, please call Patty at (772) 419-9884.