



Non-Profit Status for Pittsburgh Presbytery and member churches

- The initial Group Ruling was granted to the Presbyterian Church (U.S.A.) on January 31, 1964 by the IRS, and the IRS has reaffirmed the Group Ruling periodically with respect to the Presbyterian Church (U.S.A.) and its related entities.
- The related entities entitled to the use of the Group Ruling include synods, presbyteries, local congregations, and their unincorporated affiliates.
- The Legal Office, in conjunction with the Office of the General Assembly, submits to the IRS an annual filing regarding covered organizations within the Group Ruling.
- The Group Ruling issued by the IRS has two important benefits for the Presbyterian Church (U.S.A.). First, all churches, middle governing bodies and affiliated entities are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. They are also exempt from the federal unemployment tax (FUTA), and in the state of Pennsylvania, they are exempt from the PA state unemployment tax (SUTA). Second, contributions to such organizations are deductible for federal income, gift, and estate tax.
- The Group Ruling exempts churches and middle governing bodies from the Form 990 filing requirement imposed upon other nonprofits (unless unrelated business income on which tax is due has been earned during the year, in which case Form 990-T must be filed).
- A covered entity is not required to file any type of report with the IRS concerning its tax exempt status, nor are they required to file for a separate 501(c)(3) exemption number to receive a non-profit status.
- When one of our churches has a request or requirement to provide evidence of their tax exempt status they should contact the Presbytery Business Administrator and request a letter which will affirm the status of the church.