



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
01/04/2023
Employer ID number:
13-1632516
Group exemption number:
2449
Subordinate contribution deductibility:
Yes
Addendum applies:
No
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500

GREEK ORTHODOX ARCHDIOCESE OF AMERICA
8 E. 79TH ST. #10
NEW YORK, NY 10075-0192

Dear Applicant:

We recognize your subordinates as exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Your group exemption number is listed above. Keep this letter for your records. It could help resolve questions on the exempt status of your subordinates.

Donors can deduct contributions they make to your subordinates under IRC Section 170. They're also qualified to receive tax-deductible bequests, devises, transfers or gifts under Section 2055, 2106 or 2522.

Your subordinates are recognized as exempt under this group exemption from their formation dates.

Annual filing requirements

Your subordinates are required to file Form 990-series annual information returns unless they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in Income Tax Regulations Section 1.6033-2(g). You can file a group return on Form 990, Return of Organization Exempt from Income Tax, for two or more subordinate organizations who authorize you in writing to include them in the group return and who are on the same tax year as you.

You must get a separate employer identification number to use when you file a group return. Also, you can't file a group return using Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. If you're required to file a Form 990-series return for yourself, you must file it as a separate return. You can't be included in the group return. A subordinate organization can choose to file a separate annual information return instead of being included in the group return. They must file one of the Form 990-series returns based on their annual gross receipts.

A subordinate organization that doesn't file a Form 990-series return, or isn't included in a group return for three consecutive tax years, will have its federal income tax exemption automatically revoked effective from the filing due date of the third tax year.

Your subordinates must include your assigned group exemption number on any Form 990-series return they file, including Form 990-T, Exempt Organization Business Income Tax Return. Advise them of their filing requirements and give them your group exemption number. Visit www.irs.gov/charities-non-profits to find information and other tax filing requirements for tax exempt organizations annual information returns.

Annual group exemption update requirements

Each year, you must submit an annual update to the IRS at least 90 days before the end of your annual accounting period, including changes to your subordinate groups. We'll generally send you a current list of subordinates six months before your update is due. Publication 4573, Group Exemptions, has more information on annual update requirements.

Mail your required annual update information to:

Internal Revenue Service
Ogden, UT 84201-0027

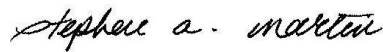
Additional information

Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, describes your recordkeeping, reporting, and disclosure requirements, and has important information about your responsibilities as a tax-exempt organization.

You can get any of the forms or publications mentioned in this letter by visiting our website at: www.irs.gov/forms-pubs, or by calling 1-800-TAX-FORM (1-800-829-3676).

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements