

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
C - 1130  
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Date:

MAY 15 1992

Employer Identification Number:  
57-0943232

Contact Person:  
ROBERTA VAN METER

Contact Telephone Number:  
(404) 331-0927

ST LUKES FREE MEDICAL CLINIC OF  
SPARTANBURG INC  
C/O CHURCH OF THE ADVENT  
141 ADVENT ST  
SPARTANBURG, SC 29301

Accounting Period Ending:  
December 31

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Begins:  
October 9, 1991

Advance Ruling Period Ends:  
December 31, 1995

Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

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inal determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act, or, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1981, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or their participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

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If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed 5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure our return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

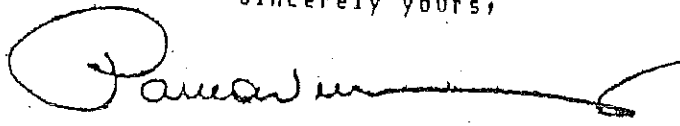
If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Paul Williams  
District Director

losure(s)}  
endum  
# 872-C

2-C. Consent for Fixing Period Under Section 4940.

|  |  |   |
|--|--|---|
| Form <b>872-C</b><br>(Rev. March 1986) | Department of the Treasury—Internal Revenue Service  | OMB No. 1545-0056<br>Expires 3-31-89                  |
|  | <b>Consent Fixing Period of Limitation Upon<br/>Assessment of Tax Under Section 4940 of the<br/>Internal Revenue Code</b><br>(See Form 1023 Instructions for Part IV, line 3.) | To be used with Form<br>1023. Submit in<br>duplicate. |

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period.

St. Luke's Free Medical Clinic of Spartanburg, Inc.

(Exact legal name of organization)

c/o Church of the Advent, 141 Advent Street,

Spartanburg, SC 29301  
(Number, street, city or town, state, and ZIP code)

and the District Director  
of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year..... December 31, 1991

**RECEIVED**

MAR 09 1992

ATLANTA KEY DISTRICT  
EP-EDS/USER FEE UNIT  
TECHNICIAN #7

**RECEIVED**

MAR 24 1992

ATLANTA KEY DISTRICT  
EP-EDS/USER FEE UNIT  
TECHNICIAN #7

**RECEIVED**

MAR 05 1992

INTERNAL REVENUE SERVICE  
E.O. RECEIPT & CLOSING  
ATLANTA

|  |                       |
|--|-----------------------|
| Name of organization<br>St. Luke's Free Medical Clinic of Spartanburg, Inc.          | Date<br>March 2, 1992 |
| Officer or trustee having authority to sign<br>Signature ▶ <i>S. F. Newberry, MD</i> |                       |
| District Director<br><i>Paul Williams</i>  | Date<br>5-8-92        |
| By ▶ <i>Mary A. [Signature]</i> EO GROUP MANAGER, 7231                               |                       |

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.