

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508
Cincinnati, OH 45201

Lutheran Social Services of
Central Ohio
57 E. Main St. 5th Floor
Columbus, OH 43215

Person to Contact:
Carrie Totten
Telephone Number:
513-684-3578
Refer Reply to:
EP/EO
Date:

DEC 01 1988

Dear Sir or Madam:

This is in response to your letter of September 12, 1988. Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in November 1961.

Section 6033(a)(1), in part, provides that every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe. Section 6033(a)(2)(B) provides that the Secretary may relieve any organization required under paragraph (1) to file an information return from filing such a return where he determines that such filing is not necessary to the efficient administration of the internal revenue laws.

Revenue Procedure 86-23, 1986-1 C.B. 564, in part, provides that an organization that is affiliated with a church or a convention or association of churches may be excused from the annual filing requirement if it is operated, supervised, or controlled by or in connection with, a church or convention or association of churches.

Lutheran Social Services of Central Ohio meets the requirements of Revenue Procedure 86-23 and is hereby excluded from the filing requirements of section 6033 of the Code. You are no longer required to file Form 990.

Please let us know of any future change in the name, address, character, or method of operation of your organization. This is a requirements for maintaining your exempt status.

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

Sincerely yours,

Harold M. Browning

Harold M. Browning
District Director

Internal Revenue Service
District Director

Department of the Treasury

DATE:

P. O. Box 2508
Cincinnati, OH 45201

Lutheran Social Services of
Central Ohio
750 East Broad Street
Columbus, OH 43205-1000

Person to Contact:
Lois Parrott
Telephone Number:
513-241-5199
Fax Number
513-684-5936
Federal Identification Number:
31-4412586

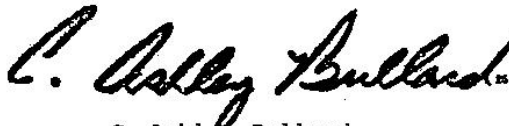
Dear Sir or Madam:

Thank you for submitting the information shown below. The changes indicated do not adversely affect the exempt status of your organization. The exemption letter previously issued continues in effect.

Please advise us of any future change in the character, purpose, method of operation, name, or address of your organization. Such notification is a requirement for retaining exempt status.

Thank you for your cooperation.

Sincerely,



C. Ashley Bullard
District Director

Item: Address change