

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: MAR 27 2014

GRACE Scholars Inc
2401 Lake Park Drive SE
Smyrna GA 30080-8862

Employer Identification Number:
26-3237980
Person to Contact – ID#:
Michelle A Glutz - 0203085
Toll Free Contact Number:
(877) 829-5500
Form 990 Required:
No

Dear Sir or Madam:

This is in response to your December 18, 2012 request to be exempt from the requirement to file Form 990, Return of Organization Exempt from Income Tax.

Treasury regulation section 1.6033-2(g)(1)(i) provides that an integrated auxiliary of a church exempt from taxation under section 501(a) of the Internal Revenue Code is not required to file Form 990. The term “integrated auxiliary of a church” is defined in Treasury regulation section 1.6033-2(h). Based on the information you provided in your request, we’ve determined that you meet the requirements for classification as an integrated auxiliary of a church. Therefore, in accordance with Treasury regulation section 1.6033-2(g)(1)(i), you are not required to file Form 990. We’ll update our records accordingly.

As an organization exempt from federal income tax under section 501(c)(3), you must fulfill a number of other requirements under the Internal Revenue Code. Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

If you have any questions, please call our toll-free number shown in the heading of this letter.

Sincerely,


Director, Exempt Organizations

Enclosure: Pub 4221-PC

Letter 4715 (12-2011)
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