

Internal Revenue Service
District Director

Department of the Treasury

Date: 5-12-87

Person to Contact:

Dandra Walker

Contact Telephone Number:

214 767-3501

Response Due Date:

6-2-87

ANointed OF GOD PATHFINDERS OF
ELIJAH INCORPORATED
1826 POLAR LANE SOUTH WEST
ALBUQUERQUE, NM 87105

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. However, you omitted information needed to make that determination from your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the information asked for on the back of this letter. Please send this information by the response due date shown above so we can complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate State officials that, based on the information we have, we cannot recognize you as an organization of the type described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

If you do not provide the requested information in a timely manner, the Internal Revenue Service will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2) if you do not take all reasonable steps in a timely manner to secure the determination, this may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

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

Thank you for your cooperation.

Sincerely yours,

Glenn Cagle

Glenn Cagle
District Director

Additional Information Needed:

Reply must be over the signature of an officer or designated agent.

Please provide responses to the 21 questions on the attached page A.

22. Are the copy fees on your proposed budgets refer to printing costs? If not explain.
23. Please explain the nature of your proposed automobile and travel expense. Who will incur this expense for the organization?
24. Provide a copy of the rental agreement for the rent item in your proposed budget.
25. Provide the statements and answer the questions on the attached page B
26. Please explain how your publishing activities differ from other religious for-profit organizations.
27. Explain how the general public can obtain copies of your publications and how you intend to inform them of the availability.
28. What is the cost of your publications and do you provide any free of charge?
29. Who are the Akurians?
30. What sources do you use for the data in your publications.
31. Who are the Pathfinders, Inc. and what

Information Document Request

To: (Name of Taxpayer and Company Division or Branch)

Subject

SAIN Number

Submitted to:

Dates of Previous Requests

Please return Part 2 with listed documents to requester identified below.

Description of Documents Requested

32. *is the relationship to this organization?
Briefly explain your belief*

Name and Title of Requester

Date

From:

Office Location

1. Do you have a recognized creed and form of worship? Explain in detail and submit a copy of your liturgy or other order of worship.
2. Do you have a definite and distinct ecclesiastical government? If so, does this body in any way supervise or set standards? Explain in detail.
3. Do you impose a formal code of doctrine upon your members? If so, is there any form of discipline (spiritual or otherwise) employed? Explain in detail.
4. Provide a complete description of your sacerdotal functions and indicate the regularity with which such functions are performed.
5. State the number of baptisms, weddings, and funerals you have conducted since inception.
6. Describe the physical characteristics of the facility in which you conduct religious services. Photos accepted. Provide the address of the facility. If this is a residence provide the name of the owner and the occupant.
7. Describe the character and nature of a typical service.
8. Provide a schedule of services you have conducted and state the approximate number of persons attending the services.
9. Number of members in your congregation.
10. May an individual who is a member of another religion become a member of your church? If so, on what basis? Is renunciation of former religious beliefs a prerequisite to membership in your church?
11. Name of the ordaining organization, its address, and the date of ordination of your minister.
12. Describe the educational requirements, if any, for ministers of your church.
13. Explain whether the position of minister is a full-time job with your organization and describe the full extent of compensation (including salary, housing, food, and transportation) provided to your minister.
14. Do you conduct Sunday schools for the religious training of the youth of your congregation?
15. Will you conduct a school for the preparation of your ministers, such as a theological seminary? Explain in detail.
16. Do you contemplate the issuance of minister certificates and church charters? If so, describe in detail the prerequisites that are required for individuals or groups to qualify for these certificates or charters.
17. If an application form is required to obtain these documents, furnish a copy. If not, how will individuals or groups obtain these documents.?
18. Furnish copies of certificates and charters, if applicable.
19. What fees will be charged for these services?
20. Explain any connection you have with any recognized church or denomination.
21. A statement of any additional facts, information, or documentation to support or explain your position that you are a formal church rather than a religious organization. Please cite precedents which you believe will bear on the case.