

First Congregational Church of Rochester



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO

T-R: FEO :1  
JNT

Entered in PCG

OCT 23 1955

# 39-0968242

National Association of Congregational Christian  
Churches of the United States  
~~c/o Neil E. Swanson Jr., Executive Director~~  
~~176 W. Wisconsin Avenue~~ 8473 South Howell Avenue  
~~Milwaukee, Wisconsin~~ Oak Creek, Wi. 53154

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for religious purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code of 1954, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

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Churches of the United States

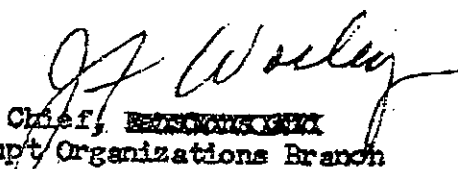
No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

The District Director of Internal Revenue, Milwaukee, Wisconsin, is being advised of this action.

Very truly yours,

  
Chief, ~~REGISTRATION~~  
Exempt Organizations Branch

Form 6992-2 (Rev. 2-55)

**Certificate of Membership**  
National Association  
of  
Congregational Christian Churches

*This is to certify that*

**First Congregational of Rochester**

*through its request and presentation of proper documentation,*

*has duly qualified as a member of the*

**National Association of Congregational Christian Churches**

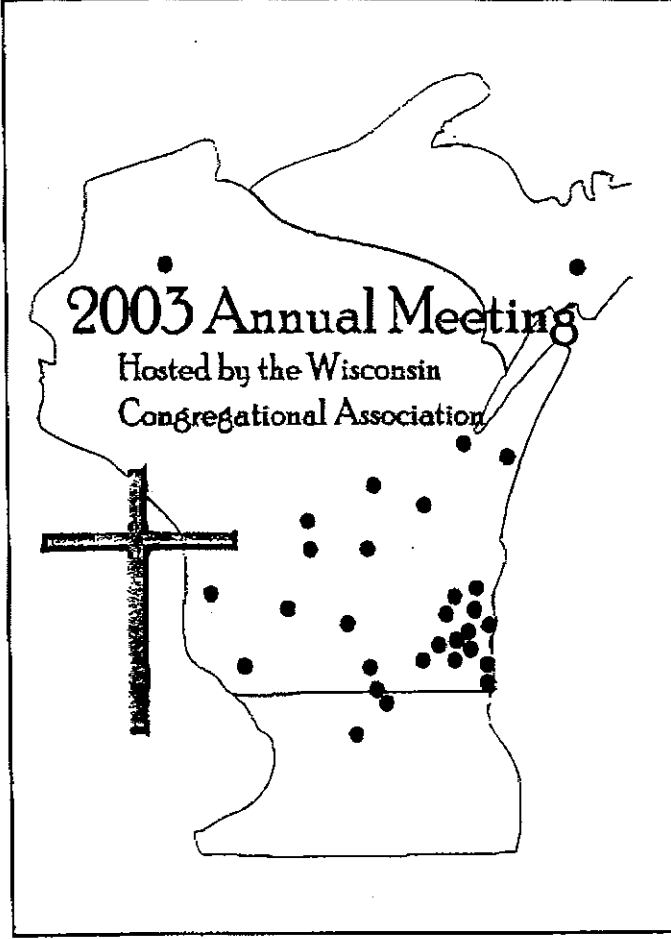
*as that membership is described in said organization's Articles of Association.*

DATED THIS 26 DAY OF June 19 93

Rev. Karl P. Ahl  
MODERATOR

Carol M. DiBiase-Singer  
CHAIRMAN OF THE EXECUTIVE COMMITTEE

# 2003 YEARBOOK



National Association  
of  
Congregational  
Christian Churches

## Member Church Statistics

State City/Town Address Zip Telephone	Year Gath- ered	Minister's Name And Additional Clergy	Year Called	Church Clerk	Total Act Mem	Avg Sun Atten	Sun Sch Atten	Youth Atten	Gen Fund	MS Soc'y	CFTS	CCD	Other NA Benev	Non- NACCC Donat- ions	Oper Expn
Richfield, WI • St Jacob Congregational Church 1895 Scarle Road PO Box 45 Richfield, 53013 Phon (262) 828-3234 FAX: (262) 868-8302 Email revmum845@aol.com Web:	1848			Nancy Mayer	105	45	15		1,050	170				800	38,000
Rio, WI • Union Congregational Church 328 Lincoln Avenue Rio, WI 53960 Phon (262) 982-5112 FAX: Email: Web:		W Howe							0	0	0	0	0		
Rochester, WI First Congregational Church 103 S State Street PO Box 8 Rochester, 53107 Phon (262) 534-6592 FAX: (262) 534-9560 Email fcrrochester@earthlink.net Web:	1840			Mary Beaumont	130	55	42	5		131					52014