

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

International Students, Inc.  
Star Ranch  
P.O. Box C  
Colorado Springs, CO 80901

Person to Contact: **David Daume**  
Telephone Number: **(202) 566-4524**

Refer Reply to:  
OP:E:EO:R:5

Date: **10 APR 1986**

Gentlemen:

We have considered your request for a ruling that your status as other than a private foundation be modified from that of a publicly-supported organization described in section 509(a)(2) of the Internal Revenue Code to that of a church described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Our records show that you were incorporated April 10, 1953, under the laws of the District of Columbia, as not for profit, "To minister to the material, cultural, social and spiritual needs of international students overseas, to teach them the Bible, to instruct them in the evangelical Christian faith and assist them to become Christian leaders."

While you were also incorporated in the state of Pennsylvania in 1953, your District of Columbia charter was issued first and it appears that you operated in the District of Columbia under that charter from the date that charter was issued to the present time. An indication that you considered yourself a District of Columbia corporation is the fact that in 1969 you filed an "Election to Accept" under District of Columbia law. This resulted from a change in the law of that jurisdiction allowing corporations which had previously incorporated under the law prior to the change in the law, "to elect to accept" the new provisions of the law and rewrite their charters without losing their status as District of Columbia corporations.

In your original application for exemption you indicated that your specific purpose in organizing was "to present the gospel of Jesus Christ to foreign students who come to the United States, to teach them the Bible and integrate them into Protestant churches, and to assist them to be missionaries among their own people after they return."

On October 26, 1970, on the basis of an election made by you on Form 4653, you were classified as other than a private foundation under section 509(a)(2). It appears that this classification was affirmed in a letter to you by the key District Director, Dallas, Texas on March 11, 1982.

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In your "Statement of Election To Accept", filed on February 14, 1969, with the District of Columbia, your purposes were amended in order to indicate that you were a church. Article Third of the document provides, in pertinent part, as follows:

"THIRD: The purposes for which the corporation is organized are exclusively religious, charitable and educational, including for such purposes the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law). The corporation shall, in pursuance of the foregoing:

A. Disseminate, teach and preach the Gospel of Jesus Christ and thus fulfill the supreme commission of our Lord that His Gospel should be preached in all the world for a witness among all nations; and in particular furtherance of the aforesaid purpose, be constituted a religious denomination and a foreign mission board dedicated to the establishment of an evangelical Christian witness among those peoples and in those places where little or no such witness exists, and to the strengthening of Christian testimony in those areas where it is weak.

B. Carry out the aforesaid purposes by the following means:

(b) By establishing an association of international student churches for the purpose of organizing and ministering to autonomous assemblies of foreign nationals in the United States who wish to unite to worship God in the mode to which they are accustomed: by ordaining men and women to Gospel ministry to perform marriage ceremonies, conduct funerals, and carry out the ordinances of baptism and the Lord's Supper; by rendering spiritual, material and social assistance to evangelical Christians among the foreign nationals temporarily residing in the United States; by teaching them the Bible and arranging worship services for them in their own languages; all with the intent to strengthen their faith and equip them more adequately to communicate the Gospel and supply Christian leadership on their return to their respective countries."

At the time you filed your Statement of Election To Accept, you established a doctrinal creed which expresses certain basic religious beliefs and tenets. At the center of your creed is the belief in one God, revealed as existing in three equal persons, the Father, the Son and Holy Spirit, the belief in the Deity of Jesus of Christ. The belief that the death of Jesus Christ was a sufficient expiation for the guilt of all men, that Jesus was resurrected bodily from the dead. Also, the belief in the everlasting conscious blessedness of the saved, and the everlasting conscious punishment of the lost.

Your ministerial staff must exhibit an unreserved belief in your doctrinal creed.

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With respect to your ministry you indicate that prospective ministers must meet a number of ordination qualifications prior to being ordained or commissioned by you. Ordination standards include the following: (a) Bible school or college graduate with graduate education desirable; (b) Passing a written Bible examination; (c) The presentation of a satisfactory written statement of faith; (d) A satisfactory oral examination before a church examining committee.

In accordance with your prescribed tenets and practices all ordained ministers are invested with the authority to permit the following ordinances of worship and sacerdotal functions:

1. The ministration of Holy Communion;
2. The ministration of the sacrament of baptism;
3. The performance of weddings, dedications, funeral services, etc.;
4. The proclamation of the Holy Scriptures (the Bible) through public preaching and teaching in local congregations;
5. The ministration of the Gospel and personal Bible teaching;
6. The promotion of the Church's vision and concepts to congregations or selected individuals.

The information presented further indicates that your basic purpose is to create a hospitable religious environment for students and other internationals who would have difficulty in adjusting to the cultural and social milieu of typical churches in the United States. In so doing you aim to present an example to Christian life and a teaching of Christian doctrine in a social and institutional framework that facilitates rather than obstructs the essential message.

Today, you state that you are actively pursuing your goal of spreading the Gospel of Jesus Christ throughout the world. About 60 congregations meet in cities throughout the United States under the pastoral leadership and direction of your ministerial staff. In addition, about 25 congregations are located in foreign countries.

Section 501(c)(3) of the Code provides for the recognition of exemption of organizations which are organized and operated exclusively for religious, charitable, educational and other stated purposes.

Section 509(a)(1) of the Code provides that the term "private foundation" means a domestic or foreign organization described in section 501(c)(3) other than an organization described in section 170(b)(1)(A) (other than in clauses (vii) and (viii)).

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Section 170(b)(1)(A)(i) describes a church or convention or association of churches.

While the term "church" is not defined in either the Code or the regulations, section 1.170-2(b)(2) of the regulations states that for the definition of the term "church", see the regulations under section 511. In section 1.511-2(a)(3)(ii) of the regulations it is provided among other things, that the term "church" includes a religious order or a religious organization if such order or organization (a) is an intergral part of a church and (b) is engaged in carrying out the functions of a church, whether as a civil law corporation or otherwise. That section further provides that a religious order or organization shall be considered to be engaged in carrying out the functions and the conduct of religious worship.

In determing whether a particular organization can be considered to be a "church" within the meaning of section 170(b)(1)(A)(i) of the Code, the Service has adopted the following criteria which are taken into consideration: (1) a distinct legal existence; (2) a recognized creed and form of worship; (3) a definite and distinct ecclesiastical government; (4) a formal code of doctrine and discipline; (5) a distinct religious history; (6) a membership not associated with any church or denomination; (7) a complete organization of ordained ministers ministering to thier congregations; (8) ordained ministers selected after completing prescribed courses of study; (9) a literature of its own; (10) established places of worship; (11) regular congregations; (12) regular religious services; (13) Sunday schools for the religious instruction of the young; and (14) schools for the preparation of its ministers.

Based on the information presented, it is the conclusion of this office that you are entitled to nonprivate foundation classification as a church under sections 509(a)(1) and 170(b)(1)(A)(i) of the Code. Accordingly, the prior determinations of the Service which classified you as an organization described in section 509(a)(2) of the Code, are modified accordingly.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

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

Sincerely yours,

*Milton Cerny*  
Milton Cerny  
Chief, Exempt Organizations  
Rulings Branch

# STATE OF COLORADO



DEPARTMENT OF  
STATE

CERTIFICATE

I, MARY ESTILL BUCHANAN, Secretary of State of the State of Colorado hereby certify that the prerequisites for the issuance of this certificate have been fulfilled in compliance with law and are found to conform to law.

Accordingly, the undersigned, by virtue of the authority vested in me by law, hereby issues A CERTIFICATE OF AUTHORITY TO INTERNATIONAL STUDENTS, INC., A DISTRICT OF COLUMBIA - NONPROFIT CORPORATION.



*Mary Estill Buchanan*  
SECRETARY OF STATE

DATED: NOVEMBER 17, 1978