


## Shelton Vance

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**From:** nelson castellon <nelvidc@yahoo.com>  
**Sent:** Friday, December 15, 2017 10:08 AM  
**To:** Shelton Vance  
**Subject:** Letter

CHURCH OF GOD MANANTIAL DE VIDA.   
448 S union ST,  
CANTON MS 39046  
Tel. 601-826-8988  
Churchofgod.org

DECEMBER 13, 2017

**Shelton N. Vance, CPA**  
**Madison County Board Supervisors**

### TO WHOM IT MAY CONCERN

This letter is to support the request for consideration of Non-Profit Tax Exemption for the Church of God Manantial de Vida (File # 13631). The property in consideration is parcel # 092F-24D-488-027699; .91 acres on E/S RR; W/S Cameron ST, and 2.84 acres lot S/S W Fulton ST. E/S R RW.

The starting date of the Exception Request is January 2017. The property was purchases by the Church of God Manantial de Vida, for the purposes of the new Church home for our congregation. Now the main structure is being used for storage of some the Church property. A new structure is in the planning stage with the design Drawn op by Israel Fuentes, Civil Engineer ,of Condega Estelí Nicaragua. The Church is looking forward to being able to use this property for their new home in the Fall of 2018.

Please find attachment of (501) (C)3 documentation from the home office of the Church of God in Cleveland Tennessee. If there are any question concerning this request please call David Castellon, Pastor ,of the Church of god, Manantial de Vida, phone number (601-826-8988) or Susan S Anton at (601-953-0027)

Thank you for your consideration in this matter.

With Best Regards:

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**Nelson David Castellon Fuentes ,Pastor**  
CHURCH OF GOD MANANTIAL DE VIDA.

Enviado desde Yahoo Mail para iPhone



To whom it May concern.

11/24/2017

The Church of God Spring of Life, has existed in this community, since 2005, however since 2009 we were approved as a Church properly organized by the Church of God East Central Hispanic Region, with headquarters in Cleveland TN. Since that time our congregation has experienced a considerably good growth and development. The initial membership consisted only with the presence of 6 families, a total of 16 people including children. Today the representation of our congregation counts on an assistance of 43 adults and 30 children. This number of adults and children, represents a total of 30 families. In this development proceeding, we have acquired a property vested in 208 Cameron ST, Canton MS, 39046. It is through this land that we are requesting the to get better of property taxes. For this reason, and for receiver a positive response from you as an organization, the deacons and pastors signed.

Raúl Hernández

(Leader)

Bernabe López

(Leader)

Gilberto Rojas

(Leader)

Abigail Castellon

(First lady)

David Castellon

(General Pastor)



CHURCH OF GOD  
INTERNATIONAL OFFICES

2490 KEITH ST., P.O. BOX 2430, CLEVELAND, TENNESSEE 37320-2430

TELEPHONE: 423/472-3361 FAX: 423/478-7245

September 25, 2017

To Whom It May Concern:

This is to verify that the Church of God, headquartered in Cleveland, Tennessee, is recognized and approved by the Internal Revenue Service as a tax-exempt non-profit organization under Section 501 (c) (3) of the Code. This exemption applies to the Church of God and all of its subordinates, which includes the Manantial de Vida Church of God (file number 13631). This church is located at 448 South Union Street, Canton MS 39046. Their Employer Identification Number is 27-1866874.

Enclosed for your information is a copy of the most recent group exemption letter from the Internal Revenue Service. Please understand that the Employer Identification Number listed on the letter is not to be used for any local church purposes. To do so is a violation of the IRS regulations.

If I can be of further assistance, please feel free to contact me.

Sincerely,

Raymond D. Hodge, D.Min.  
Director, Business and Records

RDH/br

Enclosures



**Internal Revenue Service**  
Washington, DC 20224

Date:

OCT 20 1972

In reply refer to:

T:MS:EO:R:1

Church of God  
▷ Keith at 25th Street  
Cleveland, Tennessee 37311

GEN#2358

Gentlemen:

Based on the information supplied, and assuming that your operations will continue to be as stated, we rule that you and your subordinates, as listed on your group exemption roster, are recognized as being exempt under section 501(c)(3) of the Internal Revenue Code.

This ruling does not extend to any subordinate which has previously received a ruling or determination letter holding that it is not exempt. Its qualifications to be included in this group ruling must be separately established.

Additionally, we have classified you and the subordinates you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations as defined in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

You are not required to file the Return for Organizations Exempt From Income Tax, Form 990, as you come within the exception contained in section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file the Form 990 if they qualify as churches or integrated auxiliaries of churches or otherwise come within the exceptions provided in section 1.6033-2(g) of the Income Tax Regulations.

You and your subordinates are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you or your subordinates are subject to this tax, an income tax return on Form 990-T must be filed. In this letter we are not determining whether any of your activities or those of your subordinates are unrelated trade or business as defined in section 513 of the Code.

You and your subordinates are not liable for social security (FICA) taxes unless you and they file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You and your subordinates are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

**Church of God**

Contributions made to you and your subordinates by individuals are deductible by such donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes as provided in section 2055, 2106, and 2522 of the Code.

You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. Lists of the names, mailing addresses, including Postal ZIP Codes, and employer identification numbers of subordinates that during the year
  - a. changed names or addresses;
  - b. were deleted from your roster; or
  - c. were added to the roster.
3. For subordinates to be added attach
  - a. a statement that the information upon which your present group exemption letter is based applies;
  - b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued exemption rulings or determination letters; and

Church of God


- d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code.
4. If applicable, a statement that your group exemption roster did not change during the year.

This ruling does not apply to any of your subordinates organized and operated in a foreign country.

Please be sure to enter your employer identification number on all tax returns and in your correspondence with the Internal Revenue Service.

Your key District Director in Atlanta is being advised of this action.

Sincerely yours,

  
Acting Chief, Rulings Section  
Exempt Organizations Branch

