

**Internal Revenue Service**

**Date:** March 9, 2004

Kairos Prison Ministry International, Inc.  
% John A Thompson Jr.  
130 University Park Drive Suite 170  
Winter Park, FL 32792-4418

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**  
Ronnie Clemons 31-04020  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
59-1970458

Dear Sir or Madam:

This is in response to your request of March 9, 2004, regarding your organization's tax-exempt status.

In January 2003, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in Sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its method of operations, character, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Section 6033(a)(1) of the Code provides, in part, that organizations exempt from taxation under section 501(c) must file an annual information return.

Section 6033(a)(2)(A)(i) of the Code excepts "churches, their integrated auxiliaries, and conventions or associations of churches" from the filing requirement.

Section 1.6033-2(g)(1) of the Income Tax Regulations states in part that annual returns required by this section are not required to be filed by an interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church.

The common usage of the phrase "convention of churches" is that of a statewide, regional, or national group of churches of the same denomination. The conventions typically carry out such activities as: running schools for ministers, teachers, and missionaries; supporting missions; holding annual sessions; setting some minimum standards of belief; and conducting religious workshops.

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All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

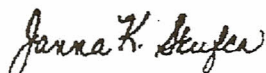
Your organization is not required to file Federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If it is subject to this tax, your organization must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Acting Director, TE/GE  
Customer Account Services