
The
FELLOWSHIP

for readers of The Urantia Book

March 15, 1991

Ms. Stella Religa, Treasurer
FIRST URANTIA SOCIETY OF LOS ANGELES
8316 S. Comstock Avenue
Whittier CA 90602

Dear Stella:

John Hay asked that I respond expeditiously on his behalf to your letter of March 8, 1991 requesting the legal basis underpinning the fact that Fifth Epochal Fellowship is the ongoing organization which from 1955 until 1989 was called Urantia Brotherhood. In addition you requested information on the constitutional changes we have made to reflect this name change.

1. Enclosed please find a letter from our attorney, Henry Kleeman, to Quin Frazer, the Foundation's attorney (dated March 30, 1990), clearly stating the legal rationale supporting the ongoing status of Urantia Brotherhood as now renamed Fifth Epochal Fellowship.

2. Further legal proof is afforded by the copies of Tax Exempt Rulings from the Internal Revenue Service also enclosed. In December, 1959, the IRS sent a letter to Urantia Foundation advising it that it is "...exempt from Federal Income Tax...as it is shown that you are organized and operated exclusively for religious and charitable purposes." The last paragraph of that same letter also extended this tax exempt status to our two separate organizations, Urantia Brotherhood and Urantia Brotherhood Corporation (the response was addressed to William Hales at the Foundation since he applied on behalf of all three organizations at the same time). Subsequently, in January, 1991, the IRS notified Fifth Epochal Fellowship Corporation that it continues to be tax exempt based upon the earlier 1959 ruling. In other words, the IRS recognizes Fifth Epochal Fellowship Corporation as **the same organization** previously granted exemption when named Urantia Brotherhood Corporation (As you know, the Corporation is established under our constitution to function as the organization's legal and fiduciary entity). Thus, from a legal point of view, the only change has been one of name.

3. With regard to your question concerning changes in our constitution, we will be making those changes at this summer's General Council meeting. As you know, there is a rather lengthy procedure for constitutional changes and we want to be sure that we carefully follow it. Also, we wanted to give our membership ample time to participate

in the process and have, therefore, proceeded in a measured way. Based on the consensus of the Society Delegates, Area Coordinators, and General Councilors attending the recent meetings in Tampa, it seems likely that the corporation name will remain Fifth Epochal Fellowship Corporation, and the association name favored for constitutional adoption is: The Fellowship (with the descriptive phrase, *for readers of The Urantia Book*).

Once final observation. Prior to the Foundation's termination of our license to use the word "URANTIA" in our name, our organization was composed of about 1,200 members and 21 affiliated societies. After license termination, our organization is currently composed of about 1,100 members and 17 affiliated societies (not including FUSLA pending a final decision). Except for a slight reduction in the total number and the addition of new members, the people are mostly the same. Thus, on the basis that our organization is essentially people working together for a common purpose related to our belief in the validity of the teachings of *The Urantia Book*, we are today the same organization as was founded in 1955, operating continuously under the same constitution, providing the same basic services to many of the same individuals and study groups, and utilizing the same donated assets contributed over the years. So, based on both the letter and spirit of the law, we are the same organization with a new name.

We hope this answers your questions and will enable you and the other members of FUSLA to make an informed decision. We want you to know that we hope you choose to remain affiliated with us both in fact and in unity of purpose so that we can together renew our commitment to firmly establishing this fifth epochal revelation on this planet.

In the spirit of true fellowship,



David N. Elders
President

cc: John Hay

encl: IRS ruling letters (1959, 1991), Kleeman to Frazer letter (1990)

RECEIVED APR 03 1990

WILDMAN, HARROLD. ALLEN & DIXON

ONE IBM PLAZA

CHICAGO, ILLINOIS 60611

(312) 222-0400

CABLE: WHAD

TELEX: 208429

R. HENRY KLEEMAN

(312) 222-6892

March 30, 1990

Mr. Quin Frazer
Gardner, Carton & Douglas
Quaker Tower
321 North Clark Street
32nd Floor
Chicago, Illinois 60610

Re: Fifth Epochal Fellowship (the Fellowship) and
Urantia Foundation (the Foundation)

Dear Quin:

The Fellowship has been disturbed to learn that certain readers of The Urantia Book have apparently been told by the Foundation or individuals associated with the Foundation that (1) Urantia Brotherhood no longer exists and (2) the newly formed Urantia Brotherhood Association is the successor to the former Urantia Brotherhood. As you know, neither statement is accurate and if, indeed, such statements, or statements of similar effect, are being made by the Foundation or its representatives, we respectfully demand that they cease.

You must be well aware that, far from ceasing to exist, Urantia Brotherhood is carrying on with its mission and purpose, having merely changed its name from Urantia Brotherhood to Fifth Epochal Fellowship. There has been absolutely no change in the organization, other than an amendment to its Articles of Incorporation to change its name. To suggest that the organization no longer exists is clearly wrong as a matter of law and fact and is damaging to the organization and its ongoing efforts.

Similarly, the newly formed Urantia Brotherhood Association is not, as a matter of law, the successor-in-interest to the former Urantia Brotherhood. Moreover, I trust that the Foundation, in electing to form a new entity to be known as Urantia Brotherhood Association, did not do so with a view towards confusing readers of The Urantia Book and financial supporters of the former Urantia Brotherhood. I would have hoped that the Foundation, in electing to form a new organization, would have chosen a name that was not deceptively similar to the former name of Fifth Epochal Fellowship. I trust, however, that the Foundation will take all appropriate steps so as to avoid such confusion by including in any mailings or solicitations from the new entity appropriate statements or legends indicating that Urantia Brotherhood Association is not the successor-in-interest to the former Urantia Brotherhood, nor associated or affiliated with the former Urantia Brotherhood.

WILDMAN, HARROLD, ALLEN & DIXON

Mr. Quin Frazer
March 30, 1990
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I want to emphasize that I think it is absolutely critical that the Foundation's new entity, Urantia Brotherhood Association, clearly distinguish itself from the former Urantia Brotherhood, since the former Urantia Brotherhood is continuing with its mission to study and disseminate the teachings of The Urantia Book. The Fellowship continues its long standing efforts, begun over 35 years ago, to bring The Urantia Book to a larger audience, to recruit new readers to the various local Urantia societies, to assist in the formation of new societies of The Urantia Book readers and generally to facilitate the formation of study groups and other collective activities of The Urantia Book readers. In addition, the Fellowship will continue to encourage the individual reader in his or her understanding of the teachings of The Urantia Book and the implementation of those teachings into the reader's daily life. Since I assume that Urantia Brotherhood Association was formed by the Foundation, in part, to pursue similar goals, it becomes imperative that the Foundation not deceive or otherwise confuse readers as to the genesis of the new entity or its relationship to the former Urantia Brotherhood.

So as to be sure there is no misunderstanding on this point, I would ask that you confirm for me in writing your understanding, and the understanding of the Foundation, of the ongoing existence of Urantia Brotherhood, now known as Fifth Epochal Fellowship. Moreover, please advise me what steps the Foundation plans to take with respect to its newly formed entity, the Urantia Brotherhood Association, to avoid deception or confusion of the readership.

If you should have any questions, please do not hesitate to contact me.

Sincerely,

WILDMAN, HARROLD, ALLEN & DIXON



R. Henry Kleeman

RHK/kb

cc: David Elders

District
Director

RECEIVED JAN 30 1991

Person to Contact: EOI:TPA

Telephone Number: 1-800-829-1040
312-435-1040

FIFTH EPOCHAL
FELLOWSHIP CORPORATION
529 WEST WRIGHT WOOD
CHICAGO, IL 60614-1794

Refer Reply to: 91-0615

Date: January 24, 1991

RE: FIFTH EPOCHAL FELLOWSHIP CORPORATION
EIN: 36-6065800

This is in response to the letter, dated December 18, 1990, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in December, 1959, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(2) of the Internal Revenue Code.

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

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You 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 are subject to this tax, you must file an income tax return on F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may wish to confer with a tax advisor for evidence of your exemption.

This is an advisory letter.

STACERF DUES.

R. S. Anderson, Jr.
R. S. Anderson, Jr.
District Director



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

IN REPLY REFER TO
T:R:EO:4
TSP

DEC 16 1959

Urantia Foundation * See p. 2
c/o William M. Miles et al., Trustees
533 Diversoy Parkway
Chicago 14, Illinois

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 and charitable 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.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period, which ends December 31.

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.

Urantia Foundation

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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.

Failure to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of your exempt status.

Any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provisions of the 1939 Code.

The District Director of Internal Revenue for your district is being advised of this action.

* This ruling also applies to your two related organizations,
"Urantia Brotherhood" and "Urantia Brotherhood Corporation". *

Very truly yours,

J. F. Wadley

Chief, Exempt Organizations Branch