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## U.S. Code collection

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### § 501. Exemption from tax on corporations, certain trusts, etc.

Release date: 2005-08-31

#### (a) Exemption from taxation

An organization described in subsection (c) or (d) or section 401 (a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

#### (b) Tax on unrelated business income and certain other activities

An organization exempt from taxation under subsection (a) shall be subject to tax to the extent provided in parts II, III, and VI of this subchapter, but (notwithstanding parts II, III, and VI of this subchapter) shall be considered an organization exempt from income taxes for the purpose of any law which refers to organizations exempt from income taxes.

#### (c) List of exempt organizations

The following organizations are referred to in subsection (a):

(1) Any corporation organized under Act of Congress which is an instrumentality of the United States but only if such corporation—

(A) is exempt from Federal income taxes—

(i) under such Act as amended and supplemented before July 18, 1984, or

(ii) under this title without regard to any provision of law which is not contained in this title and which is not contained in a revenue Act, or

(B) is described in subsection (l).

(2) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt under this section. Rules similar to the rules of subparagraph (G) of paragraph (25) shall apply for purposes of this paragraph.

(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or

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distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

**(4)**

**(A)** Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes.

**(B)** Subparagraph (A) shall not apply to an entity unless no part of the net earnings of such entity inures to the benefit of any private shareholder or individual.

**(5)** Labor, agricultural, or horticultural organizations.

**(6)** Business leagues, chambers of commerce, real-estate boards, boards of trade, or professional football leagues (whether or not administering a pension fund for football players), not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual.

**(7)** Clubs organized for pleasure, recreation, and other nonprofitable purposes, substantially all of the activities of which are for such purposes and no part of the net earnings of which inures to the benefit of any private shareholder.

**(8)** Fraternal beneficiary societies, orders, or associations—

**(A)** operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and

**(B)** providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents.

**(9)** Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or designated beneficiaries, if no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual.

**(10)** Domestic fraternal societies, orders, or associations, operating under the lodge system—

**(A)** the net earnings of which are devoted exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes, and

**(B)** which do not provide for the payment of life, sick, accident, or other benefits.

**(11)** Teachers' retirement fund associations of a purely local character, if—

**(A)** no part of their net earnings inures (other than through payment of retirement benefits) to the benefit of any private shareholder or individual, and

**(B)** the income consists solely of amounts received from public taxation, amounts received from assessments on the teaching salaries of members, and income in respect of investments.

CERTIFICATE OF INCORPORATION

STATE OF ALABAMA

MONTGOMERY COUNTY

TO THE HONORABLE WALKER HOBBIE, JR., JUDGE OF PROBATE OF  
MONTGOMERY COUNTY, ALABAMA:

Pursuant to appropriate resolutions required by the laws of the State of Alabama and The United Methodist Church, we the undersigned J. Neil Anderson, Mrs. Hartwell Davis, Drayton N. Hamilton, Fontaine Howard, Parker A. Narrows, W. K. Upchurch, Jr., William B. Moore, and Mrs. Charles Smith, having been duly elected Trustees of The First United Methodist Church of Montgomery, Alabama and desiring to incorporate said Church under the provisions of the laws of Alabama, and The Discipline of The United Methodist Church, do hereby, within thirty (30) days of the date of our election, file in the Office of the Judge of Probate of Montgomery County, Alabama, the following Certificate of Incorporation:

I

The name of the Corporation shall be The First United Methodist Church of Montgomery, Alabama.

II

The location and the principal office of this Corporation shall be in Montgomery County, Alabama.

III

There shall be at least three (3) and not more than nine (9) trustees, and they shall serve terms for a period of three (3) years as provided in The Discipline of The United Methodist Church, or until their successors have been duly elected and qualified. Trustees shall be eligible to succeed themselves. All deeds, mortgages or other conveyances of real and personal property shall be executed in the corporate name and signed by the chairperson or vice-chairperson of the board of trustees and by the secretary or treasurer of said board. As used herein, chairperson shall also mean the president, vice-chairperson shall also mean vice-president, and the board of trustees shall also mean board of directors and such designations are interchangeable.

IV

The duration of this Corporation shall be perpetual, or until dissolved in accordance with law.

V

This shall be a non-profit corporation and no stock will be issued.

VI

The Corporation shall support the doctrine and shall be subject to the laws, usages and ministerial appointments of The United Methodist Church as from time to time established, made and declared by the lawful authority of said Church.

VII

(a) It shall be the object and purpose of this Corporation to acquire, own, manage all property and estate, both real and personal, of said Church and to transact all temporal affairs in connection therewith.

(b) The Corporation shall have the power to acquire, hold, administer, distribute or dispose of real and personal property and may take, receive and acquire property by gift, devise or bequest and hold, own, administer, use, distribute and dispose of such property for the advancement, promotion, extension or maintenance of such causes and objects as may be prescribed by The Discipline and in conformity with all lawful conditions imposed by the donor. The Corporation shall also have the power to erect and maintain buildings for the worship of God, for training in Christian faith and conduct and to acquire or build and maintain and dispose of residences for the use and occupancy of its ministers. It may sue or be sued. It shall have the power to collect and contract debts, to acquire, transfer or otherwise deal in corporate securities and to pledge or mortgage its property to secure debts and contracts, to issue bonds, to execute deeds, mortgages or deeds of trust, and may exercise such other powers as are incident to not for profit tax exempt corporations,

whether herein enumerated or not.

IN WITNESS WHEREOF, we have hereunto subscribed our names as Trustees on this the \_\_\_\_\_ day of \_\_\_\_\_, 1980.

\_\_\_\_\_  
J. NEIL ANDERSON

\_\_\_\_\_  
PARKER A. NARROWS

\_\_\_\_\_  
MRS. HARTWELL DAVIS

\_\_\_\_\_  
W. K. UPCHURCH, JR.

\_\_\_\_\_  
DRAYTON N. HAMILTON

\_\_\_\_\_  
WILLIAM B. MOORE

\_\_\_\_\_  
FONTAINE HOWARD

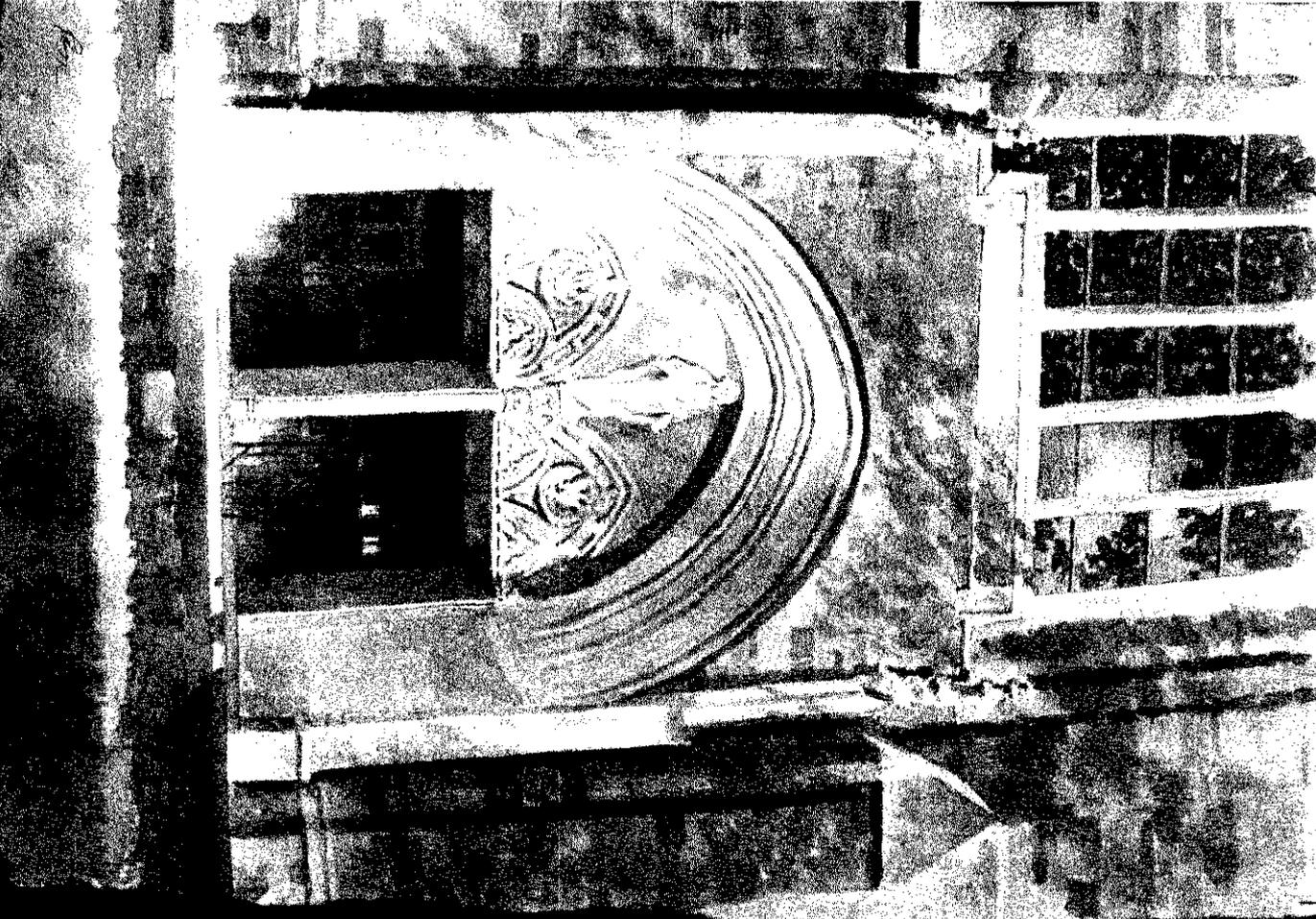
\_\_\_\_\_  
MRS. CHARLES SMITH

STATE OF ALABAMA        )  
                                  (  
MONTGOMERY COUNTY        )

I, the District Superintendent of the Montgomery District of the Alabama-North Florida Conference of The United Methodist Church, having jurisdiction over the Montgomery area in which The First United Methodist Church of Montgomery is located, and hereby certify that I have read the foregoing articles of incorporation and that the same conforms to the requirements of The Discipline of The United Methodist Church.

DONE this the \_\_\_\_\_ day of \_\_\_\_\_, 1980.

\_\_\_\_\_  
DISTRICT SUPERINTENDENT

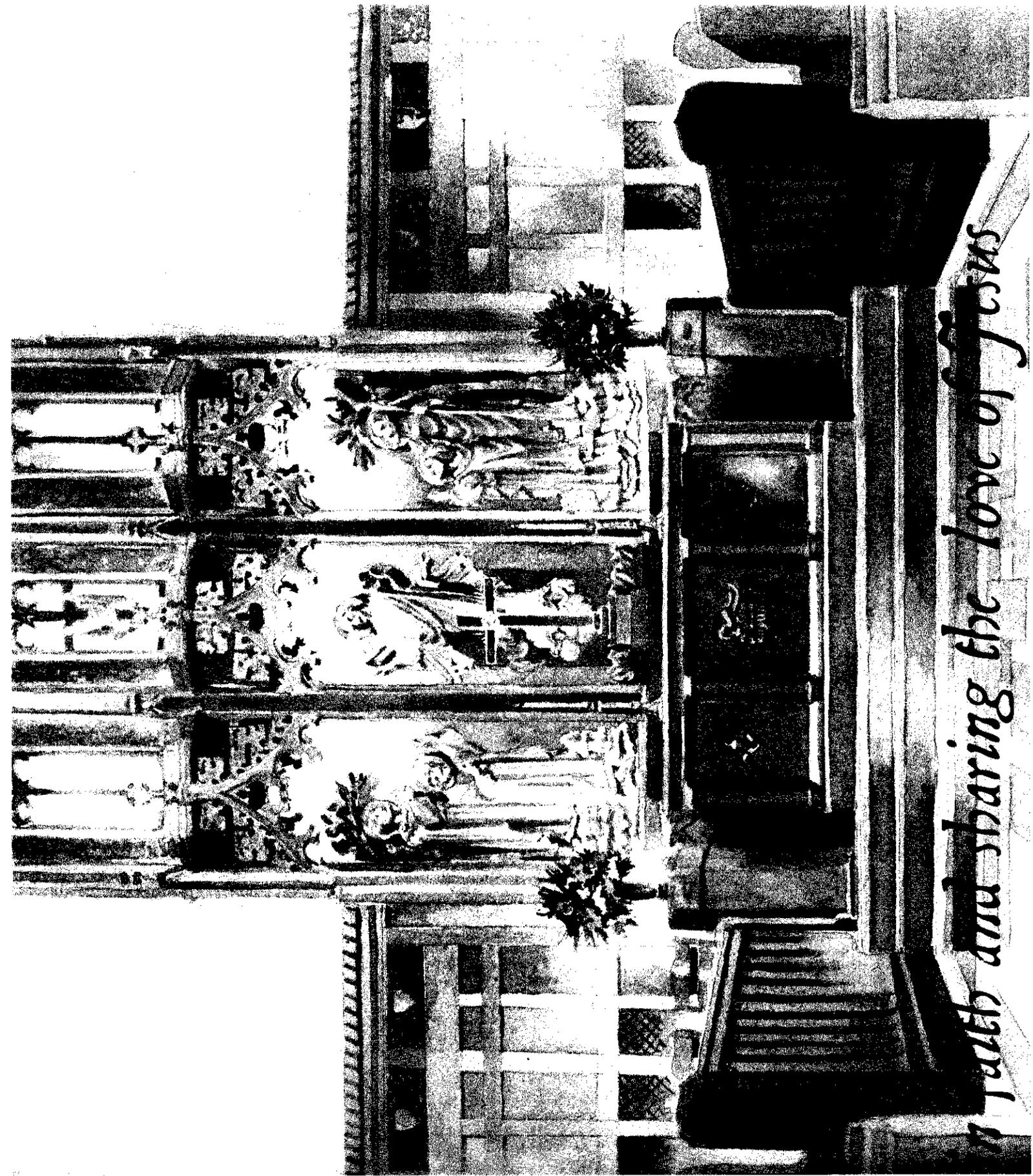


*"Caring community of believers, growing in faith and sharing the transforming love of Jesus Christ" is the vision statement of First United Methodist Church of Montgomery. For 175 years, the pastors, collective staffs, and congregations have endeavored to carry out this vision for Montgomery's oldest church.*

Dr. Karl K. Segall became senior pastor of the church in 1983. His devoted leadership has focused on First United Methodist Church becoming a beacon to all who want to share that transforming love. Under Dr. Segall's guidance, programs that contribute to this goal are the Stephen Ministry, Disciple Courses I, II, III, and IV, Companions in Christ, ALPHA, the Strategies to Elevate People Project, and the Nellie Burge Community Center. Additional efforts are the Child Development Center, Mother's Morning Out, and Habitat for Humanity. The beacon shines on the foreign missions fields as well, in countries such as Zambia, Estonia, Malaysia, France, Bolivia, and Panama. The foreign mission efforts in India are great examples of the dedication of First United Methodist to help the poorest of the poor.

When Dr. Raleigh Pickard and his wife, Louisa, were medical missionaries to India, the church built a special Eye Wing onto the Methodist Hospital in Yadgiri. Thousands of Indians citizens had their sight restored or improved through this wing. When there was a need for additional land around the hospital, to be used for wells and growing vegetables, the church purchased the land. When Dr. Pickard needed a mobile health unit, the church was there to help purchase the vehicle. Today the land on which the hospital rests is named "Cloverdale Park" in honor of the location of First United Methodist Church in Montgomery.

First United Methodist Church



*faith and sharing the love of Jesus*

The home missions programs impact thousands of lives both inside and outside the community. Appalachia projects, the Henderson Settlement in Kentucky, and the Methodist Children's Home in Selma are some of the efforts. Methodist Colleges such as Huntingdon College and Birmingham Southern College receive financial and scholarship support from the church. It is rare indeed to find a volunteer roster of any local charity that does not include the names of First United Methodist volunteers. A multitude of community service organizations receive financial help from the church budget and from Sunday School classes.

No more than a decade after Alabama became a state, settlers gathered to hear sermons in a small church that would eventually become Court Street Methodist Church. The church's original building, located at the present site of the Federal Building, was erected by a combined group of Baptists, Presbyterians, and Methodists. The Methodists assumed sole ownership of the building in 1829 and assigned their first minister, the Revered Benjamin Houghton, from The Mississippi Conference. The church not only served the community but also ministered to passengers of steam boats traveling the Alabama River and mooring in Montgomery in the 1830s.

The ensuing years brought many renovations and great membership growth. In 1835 the congregation built a 40 x 60 foot building and named it Court Street Methodist Church. The church remained in that building until 1853 when construction was begun on a brick building. At this time the frame building was given to the black community and became Old Ship Church, which was moved to Holcombe at Mildred streets. The bond between the two churches has remained strong and combined worship services are held each year. Representations of the brick meeting house are shown in several small panes of the stained glass windows of the present sanctuary of First United Methodist Church.

In 1931 the church reached a significant milestone. The congregation decided to sell the Court Street site to the federal government and move to the Cloverdale section of Montgomery.

Forming strong family bonds among its members was one of the top priorities of the church at its inception and remains one of the most important for more than thirty people presently on staff at First United Methodist Church.

Although the spectacular facilities are more than accommodat-

ing today, the first several meetings in the sanctuary reflected more on the congregation's commitment to one another, rather than on the ease or convenience of meeting in a comfortable building. The exterior of the sanctuary was completed in 1938, but because of the church's commitment to build on a pay-as-you-go basis during the time of the great depression, it was difficult to pay for the entire endeavor and the interior was far from being finished. The first worship services in the present sanctuary were held with gravel on the floor, homemade benches, and canvas over the window openings. The worship setting was often sprinkled with scaffolding in the nave and chancel. The structure's interior was not completed and the windows were not installed until 1941, and because of wartime conditions, most furnishings and carvings were added later.

In 1952 the fellowship hall was completed, followed by an education building in 1961, and a total renovation of all church buildings in 1989. Construction on Wesley Hall began in 1993 and was completed in 1996. The present church plant, including structures, furnishings, equipment, and land, is considered to be one of the most beautiful churches in United Methodism. The entire facility, valued at \$25 million has come to the members of First United Methodist church debt-free through the sacrificial labors of love of the church family.

Still a flagship entity in the city of Montgomery, First United Methodist Church's beautiful facilities serve as an anchor for a strong and stable Cloverdale Historic District. Ranked among the top United Methodist churches in the world in terms of Sunday school attendance, the mission of first United Methodist Church continues to involve supporting charities that meet the spiritual, physical, and emotional needs of all humankind. There are over twenty-one adult Sunday School classes and each class carries out a community project every year.

The Adult Choir, directed by Jack Horner, and the Adult Ensemble, directed by Linda Gill, present special musical performances in addition to regular participation in worship services. They also sing for weddings and concerts and deliver a standing-room only Christmas program, including an orchestra playing a mix of seasonal music each year. The Cathedral in the Pines annual concert series includes appearances by guests musicians who perform sacred, classical, and popular repertoire. The musical pro-

*“A caring community of believers, growing*

sentations of First United Methodist Church are likely to include a wide variety of musical styles including jazz, vocal, contemporary, and traditional favorites.

The staff of First United Methodist Church share a common goal of creating a loving, Christian atmosphere for all members, beginning with the children placed in their care. Members of the nursery staff understand the importance of offering consistency to parents and children by employing regular nursery attendants and presenting silent pagers to parents who need them. When babies grow into children, they move into an area of the church that teaches the Bible in fun, exciting ways. Through Sunday School classes and Children's Church, a ministry for children ages three through first grade, they can pray together, sing, listen to Bible stories, and participate in other activities that enhance the Bible lessons. Second graders are invited to attend a five-week study entitled, "God's Children in Worship," a special study of the seasons of the year, the Sacraments, finding and following hymns, Biblical symbolism, and using good manners in God's house. Vacation Bible School educates approximately 500 children and is held for a week each June and is centered around a fun and exciting theme that is taught through Bible Stories, crafts, music, snacks, recreation, projects, and fellowship.

Parents are comforted by the fact that their children will be prayed for by name each week of the year. A group of women called Mothers-In-Prayer meet monthly and are charged with praying for each child in the church on a weekly basis.

Each year sixth graders attend confirmation classes and become full church members at an inspirational confirmation service following months of study.

After graduating from First United Methodist Church's stimulating children's ministry, pre-teens and teenagers experience an incredible youth program designed to guide them in a nurturing fellowship for spiritual growth and to strengthen their faith for years to come. Youth leaders offer the youth a plethora of service opportunities on local, national, and international levels. In addition to the many mission trips sponsored by the youth ministry, young people in the church also help build houses in Appalachia and are encouraged to participate in the great Day of Service and Rebuilding Together workdays. The Great Day of Service involves all age groups in the church and includes activities such as home repair and yard work for the elderly, visiting home-bound church members, and giving gifts to new mothers.

The children and youth are not the only groups on the move;

senior citizens at First United Methodist Church operate under the motto, "We have promises to keep and miles to go before we sleep," a statement eloquently penned by the great American poet, Robert Frost. Nee Nee Webb is the director of senior adult ministries and supervises an incredibly active group of church members. First United Methodist Church explains the role of its senior adults. Many are leading covenant groups, teaching Sunday school classes, serving as chairpersons for committees and work areas, participating in administrative board meetings, and volunteering their time and service to many ministries sponsored by the church. They also find time for fun and fellowship! The Extra Years of Zest (XYZ) program provides many opportunities of service for the elderly.

Today, First United Methodist Church of Montgomery is a center for work, worship, and fellowship that continuously strives to bring citizens of Montgomery into contact with one another and into a closer relationship with God. Members of the church who strive to this end are making a difference, not only among the immediate church family, but also in the world at large. Those who have claimed First United Methodist Church as their home of Christian fellowship have discovered a powerful way not only to become an active part of the city of Montgomery, but also to reach far beyond the city limits. The only reason a person attending First United Methodist Church would ever want to leave would be to tell others about the wonderful fellowship and powerful ministry going on within this church family.

The First United Methodist Church strives to live by the words of its vision statement. The pastors, staff, and congregation want the world to know that open and welcoming arms are extended to all people who want to experience and share that transforming love of Jesus Christ. To God be the Glory!

*First United Methodist Church, 2416 W. Cloverdale Bank,  
Montgomery, AL 36106-1908, 334-834-8990, fax: 334-834-4333.*



**First United  
Methodist Church  
of Montgomery**

# FIRST IN COMMITMENT...

First United Methodist Church of Montgomery is called to be a caring community of believers, faithfully sharing the transforming love of Jesus Christ for all people through worship, witness and service.

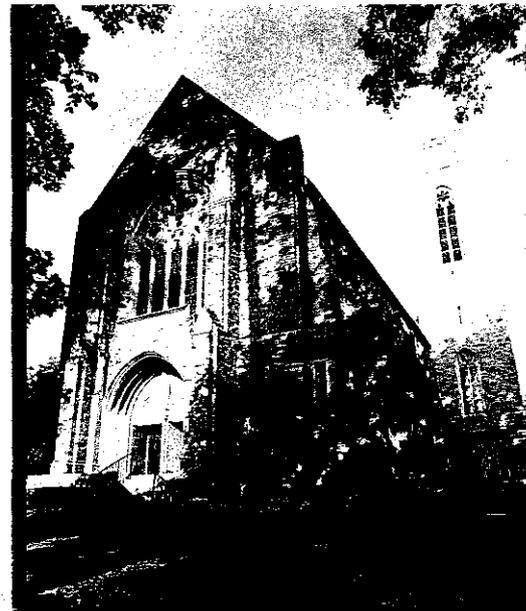
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## Weekly Schedule

5:30-6:00 Communion Service  
(chapel)  
6:30 Activities/Meeting/  
Choir Rehearsal/  
Children's Choirs  
Youth Fellowship



First United Methodist Church  
2416 West Cloverdale Park  
Montgomery, Alabama 36106



*The Cathedral in the Pines*

# First United Methodist Church

2416 West Cloverdale Park  
Montgomery, Alabama 36106  
(334) 834-8990

web site: [www.fumcmontgomery.org](http://www.fumcmontgomery.org)  
e-mail: [info@fumcmontgomery.org](mailto:info@fumcmontgomery.org)

*...A caring community of believers,  
faithfully sharing the transforming love  
of Jesus Christ*

# FIRST OPPORTUNITIES...

## Mothers' Morning Out & First School

The objective of Mothers' Morning Out and First School is to offer loving care in a developmentally appropriate environment for the whole child. Thus nurturing their physical, social and spiritual development.

Mothers' Morning Out is open to children between the ages of 3 months and 2 1/2 years. It is operational Monday, Wednesday and Friday from 9:30am until 1:15pm.

First School is open to children ages 3 through 5. It is operational during the same hours and days of Mothers' Morning Out; plus Tuesday and Thursday from 9:30am until 12:00pm.

## Early Childhood Development Center

The Early Childhood Development Center is a nonprofit child care ministry which seeks to meet the needs of working parents of young children in a Christian environment.

The center is open to children six weeks of age through four years old. It is operational year-round, Monday through Friday, from 7:30am until 5:30pm.



# First United Methodist Church Welcomes You!

*A Message from our  
Senior Minister...*



Dr. Karl K. Stegall

## FIRST IN FAMILY...

### Nursery Program

First United Methodist Church is delighted to welcome you and your child into our nursery program. It is our goal to always provide a loving, Christian atmosphere for all children placed in our care.



### Children's Program



There is a place for every child in our church's fellowship. Our objective is to guide children in their awareness and understanding of God as revealed in Jesus Christ. Opportunities include:

- Sunday School
- Children's Church
- ELMO
- Mission Opportunities
- Vacation Bible School
- Children's Choirs
- ...and much more!

### Youth Program

The purpose of youth ministry at First Methodist is to help young people in forming a day-to-day relationship with Jesus Christ. We seek to do this through a variety of programs and activities that reflect the abundant life that Jesus offers. Programs include:

- Sunday School
- Mission Projects
- MYF
- Bible Studies
- Discipleship Groups



### Adult Program

Through care, nurture, education and fellowship, the programs of our church seek to transform the lives of every person who comes through our doors.

There is a wide variety of opportunities for

adults to grow in their Christian faith. We offer everything from Sunday school to Bible Studies, spiritual growth



groups to supper clubs, singles activities to a wonderfully vibrant Senior adult program.

- Sunday School
- Disciple Bible Study (I, II, III)
- Covenant Groups
- First Place

- Prayer Groups
- Senior Adult Activities
- Supper clubs
- ...and much more!

## FIRST IN COMMUNITY...

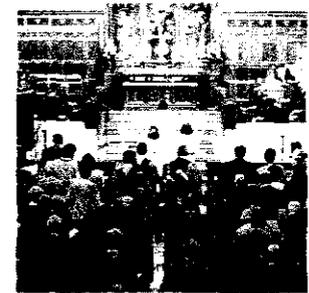
One of our primary tasks is carrying out the Great Commission of Christ. We support that goal through outreach in efforts such as: Habitat for Humanity, Partners in education, Christmas in April, MACOA, Nellie Burge, and Missionaries. These are just a few!



## FIRST IN MUSIC...

The music ministry is called to bring praise and honor to God as we worship together. This is accomplished through committed persons of all ages who use their God-given abilities in the service of music. The music program includes the following opportunities:

- Cathedral and chapel choir
- Adult and Youth ensemble
- Youth choir
- Children's choirs (3yrs. - 6th grade)
- Bell choirs
- Instrumental ensembles



exciting, caring community of believers who are committed to faithfully sharing the transforming love of Jesus Christ!

Sincerely,

*Karl K. Stegall*

Karl K. Stegall

