

**NOTICE TO ALL BRANCH CHURCHES OF CHRIST, SCIENTIST,
AND CHRISTIAN SCIENCE SOCIETIES IN THE UNITED STATES**

Re: Updated Tax Guidelines 2017

Dear Friends,

Please note that the "Tax Guidelines" which The Mother Church mailed to you in the past and posted on christianscience.com in recent years have been updated. These updated guidelines replace any prior versions that you may have in your files.

The updated tax guidelines cover a range of topics of interest designed to help you comply with federal income tax requirements, including information in regard to withholding federal income and Social Security taxes from employee compensation, tax reporting requirements, distinguishing employees from independent contractors, the special tax treatment of Readers, charitable contribution substantiation requirements, and documenting the federal income tax exempt status of your branch church or society.

The updated tax guidelines were prepared by the Office of the General Counsel. Please note that these guidelines relate only to federal income tax matters and there may be state or local tax requirements, which you may need to be aware of. The General Counsel's Office can offer only general assistance with regard to tax matters or legal questions; it cannot give legal advice, interpret laws, or apply a particular set of facts to laws. If your branch church or society has specific tax or legal questions, it should confer with a local attorney or tax professional.

If you have questions relating to the tax guidelines, you are welcome to call the General Counsel's Office at 617-450-3323; or email legalinfo@csps.com.