

***Pilgrims of Faith  
Marian Center  
(PFMC)***

A Religious Association, Inc.  
Non-Profit and IRS Code  
501(c.)(3) Tax Exempt

<http://www.geocities.com/pilgrimsfaith>



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**Non-Profit and Internal Revenue Service (IRS) Code 501(c.)(3) Tax Exempt**

The ***Pilgrims of Faith Marian Center (PFMC)*** was incorporated as a non-profit religious association in the **State of New Jersey** as of *17 September 1991*.

As part of the application for incorporation in the **State of New Jersey**, BY-LAWS were developed and presented. ARTICLE II of the BY-LAWS contained a list of items included in the OBJECTIVES of the ***PFMC***. This list has been expanded through prayer to include those OBJECTIVES now listed in the GOALS and OBJECTIVES list for the ***PFMC***. There have been several attempts over the years, particularly in preparation for the Annual RETREAT CONFERENCE in February / March to document the ACHIEVEMENTS for each of the GOALS and OBJECTIVES. The documentation of these achievements is available in a separate listing.

During the application process for **Internal Revenue Service (IRS)** Code 501(c.)(3) tax exempt status, there were three areas of concentration. These included the standard operation of a non-profit tax exempt organization on the donations of others as well as two special areas of requested tax exempt status.

The first area was the ability to accept tax exempt donations on behalf of others wishing to go on pilgrimage. The vision was to operate much like the **Ronald McDonald House©** or the **Sunshine Foundation©** in granting the special wishes of children or adults who could not otherwise afford to go on pilgrimage to a special shrine or sanctuary.

The second area was to operate like a church book rack. For example, printed materials, tapes or religious articles, especially those brought back from pilgrimage to a special shrine or sanctuary, would be displayed in racks or on shelves, initially in our home, with a donation container for those who wished to have a particular item in return for a non-profit tax exempt donation, minus the actual value of the item.

Because our application was unusual in spanning three areas of interest for non-profit tax exempt status, it could not be adjudicated in our Key District of Baltimore and was forwarded to **Washington** for adjudication. To our dismay, this actually worked in our favor although the delay was of concern. Once an application such as this goes to **Washington**, the **IRS** assigns an advocate to it. Our advocate was a **Mr. Aislee Smith**. We still pray for him regularly because he was a gift from God. From the beginning he asked the correct questions and probed the real needs that we had in trying to get approved for all three areas of operations. His job was to investigate previous rulings to determine precedents within the **IRS** as a basis for obtaining a favorable ruling. During the course of his preparations, he told us that although the three areas we were wishing to have tax exempt status for had been approved individually for individual organizations they had never been combined in one organization. He even admitted that there was no real **IRS** ruling precedent for the ubiquitous "church book rack" operation but was totally aware of how many churches of all denominations had them.

We were ecstatic when **Mr. Smith** phoned us in *June 1992* to inform us that we had passed the formal **IRS** review process and would be approved for an advance ruling period ending *June 30, 1996*. The formal **IRS** letter with this information was dated *September 28, 1992*. After filing all of the tax exempt federal and state forms for fiscal years ended *June 30, 1992*, through *June 30, 1996*, we were granted permanent **IRS** Code 501(c.)(3) tax exempt status in an **IRS** letter dated *October 28, 1996*.