

GROUP EXEMPTION AUTHORIZATION -- FORM NO. 1

[Section 501(c)(3) of the Internal Revenue Code - Exemption from Federal Income Tax]

An annual filing for our group tax exemption determination with the Internal Revenue Service (IRS) is made by ELCA for its congregations and subordinate organizations. This form is being sent to ELCA congregations whose federal employer identification number (EIN) may **not** have been included in one of the prior filings of ELCA, **or** a change has been made to prior information. An ELCA congregation is eligible for inclusion in the group tax exemption provided it has: (1) authorized ELCA to include it; and (2) provided its federal employer identification number to ELCA.

The EIN (or "taxpayer identification number") is the nine-digit number assigned to your congregation by the IRS. It usually consists of two digits followed by a dash and seven more digits, e.g., 41-1234567. You should be able to find this number on any form that your congregation has filed with the IRS (IRS Form 941) possibly on file with your bank account information.

While a congregation can have exempt status from federal income tax without being included in the ELCA Group Exemption Determination, the ELCA would not be able provide your congregation with the necessary certification letter unless the congregation has been included in one of ELCA's filings. Accordingly, if your congregation wishes to be included in ELCA's group exemption determination, please complete the form below, and return it to:

Office of the Secretary - Legal Services
Evangelical Lutheran Church in America
8765 West Higgins Road
Chicago IL 60631-4101
Facsimile: 773-380-2977

Congregation Name _____ ELCA ID# _____

Street Address _____ City _____ State __ Zip _____

Preferred Mailing Address _____

City _____ State _____ Zip _____

Telephone: _____ E-mail: _____

Federal Employer Identification Number: ____ - ____ - ____ - ____ - ____ - ____

Person Completing Form: **(Please Print)**

_____ Position _____

The organization identified above is affiliated with and, for IRS purposes, subject to the general supervision or control of Evangelical Lutheran Church in America, and authorizes the Evangelical Lutheran Church in America to request that the organization be included in the Internal Revenue Service group exemption determination whereby the organization will be determined to be exempt from federal income taxation pursuant to 501(c)(3) of the Internal Revenue Code.

Date: _____ Signature: _____