

INSTRUCTIONS FOR COMPLETING
IRS Form 5578
Certification of Racial Nondiscrimination for Early Childhood
Education Centers, Elementary Schools, & High Schools of the
Evangelical Lutheran Church in America

Under Revenue Procedure 75-50 all private schools including the schools and early childhood education programs of the Evangelical Lutheran Church in America are required to establish they have a nondiscriminatory policy for student enrollment. Internal Revenue Form 5578 is used by organizations that operate tax-exempt schools and centers in order to provide the IRS with the annual certification of racial nondiscrimination required by law.

FAILURE TO MEET THE REQUIRMENTS MAY RESULT IN THE LOSS OF FEDERAL TAX-EXEMPT STATUS OF THE SCHOOL AND THE CONGREGATION(S) WHICH OPERATES THE SCHOOL OR CENTER.

1. Adopt a Racial Nondiscrimination Policy

The governing body of the school or center should adopt the nondiscriminatory policy found on page 2 of Form 5578, column 1 under 4.03 *Publicity*, subsection 1 in paragraph (a) **Notice of Nondiscriminatory Policy As To Students** without revisions

References to scholarship and loan programs may be omitted if the school or center does not have these programs

Preference in admission may be given to Christians, your congregational members, or members of other Lutheran congregations

2. Publication Policy

Include policy in all publications of the school or center as noted on page 2, column 1, section 4.02 of Form 5578

Publish your policy in a general circulation newspaper as found on page 2, column 1, section 4.03 of Form 5578

If 75% of the enrollment of your school has been Lutheran for the preceding 3 years the requirements change as noted on page 2, column 2, 2a of Form 5578

Note the rule whose students come from the local community on page 2, column 2, 2c of Form 5578

Publication must occur during the recruitment period of your school or center. If there is no such period, publication should occur during the registration period as noted on page 2, column 1 & 2, 2b of Form 5578

3. Filing Form 5578

Each school or center must file the Form 5578 with the IRS. This requires an individual who is authorized to take official action on behalf of the school or center to certify that the requirements of Revenue Procedure 75-50 have been satisfied

File your form according to the congregation's fiscal year if the school or center is not separately incorporated. File your form according to your school or center's fiscal year if you are separately incorporated with your state of operation. (Page 1, column 3 of Form 5578.

Fiscal yr:	7/1 - 6/30	File by November 15
Calendar yr:	1/1 - 12/30	File by May 15 (but not before Jan 15)

4. Record Keeping – Each School or center must maintain the following records for at least 3 years
Racial composition of student body and staff for each academic year

Copies of all publications and advertising dealing with admissions, programs and scholarships as applicable.

Documentation that all scholarship and other financial assistance is granted on a racially nondiscriminatory basis

5. Specific Items on Form 5578

Line 1 (a & b)

If the school or center **is not separately incorporated** through their state of operation, enter the congregation's name and address on Line 1a and the congregation's employer identification number on Line 1b

If the school or center **is separately incorporated** through their state of operation, enter the corporation's name and address on Line 1a and that corporation's identification number on Line 1b

Line 2 (a, b & c)

If the entity named on Line 1a is an ELCA congregation that is included in the ELCA group 501C3 exemption **OR**

If the entity named on Line 1a is a separately incorporated school or center that includes at least one grade from Pre – 12 grade and that is included in the ELCA group 501C3 exemption then fill out as follows:

- | | |
|------------|---|
| a. Line 2a | Evangelical Lutheran Church in America
8765 West Higgins Road
Chicago, IL 60631 |
| b. Line 2b | 41-1568278 |
| c. Line 2c | 9386 |

6. Checklist

- ✓ Did you fill in the dates at the top of IRS Form 5578?
- ✓ Did you complete all the questions?
- ✓ Is IRS Form 5578 properly signed?
- ✓ Did you file one copy of the completed IRS Form 5578 in your own files?
- ✓ Did you keep all records for this year and the previous three years easily accessible?
- ✓ Did you address your envelope to the

Internal Revenue Service Ctr, Ogden, UT 84201-0027?

7. Questions?

After reading through the instruction materials and the materials provided by the IRS on Form 5578 and you have general questions concerning the form please contact:

Kathryn Baker
Senior Staff Assistant
Evangelical Lutheran Church in America
Vocation and Education Unit
8765 West Higgins Road
Chicago, IL 60631

773/380-2857 or 800/638-3522 ext. 2857; Kathryn.Baker@elca.org