

GROUP EXEMPTION AUTHORIZATION -- Form No. 1

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

The annual filing for our group tax exemption determination with the Internal Revenue Service (IRS) will be made by ELCA for its congregations and affiliated 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 filing of ELCA, or a change has been made to prior information. An ELCA congregation is eligible for inclusion in the group exemption ruling provided it has: (1) authorized ELCA to include it; and (2) provided the necessary federal employer identification number (EIN).

The EIN is the nine-digit number assigned to you by the IRS. It usually consists of two digits followed by a dash and seven more digits, e.g., 41-1234567. This number is used for payment of the salary and benefits of the pastor or other leader serving the entity.

While a congregation can have exempt status from federal income tax without being included under the ELCA Group Exemption Determination, the ELCA would not be able to provide them with the necessary certification letter unless the congregation has provided its authorization and has been included in one of ELCA's filings. Accordingly, if you wish to be included under 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 under the Internal Revenue Service group exemption status 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: _____