



GROUP EXEMPTION AUTHORIZATION FORM NO. 1

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

An ELCA congregation is eligible for inclusion in the group exemption ruling if it has authorized the ELCA to include it, and if it has provided the congregation's Federal Employer Identification Number (EIN) to the ELCA. An EIN is the nine-digit number assigned to your entity by the Internal Revenue Service (IRS). This number is used for payment of the salary and benefits of employees serving the entity.

The ELCA's Office of the Secretary submits an annual filing to the IRS that includes changes to our group exemption ruling. Group Exemption Authorization Form No. 1 can be completed by ELCA congregations whose EIN may not have been included in one of the prior filings by the ELCA, or if a change has been made to information that was previously filed.

A congregation can be exempt from federal income tax without being included in the ELCA's group exemption ruling, but the ELCA would not be able to provide them with a certificate of exemption. If you wish to be included in the ELCA's group exemption ruling, please complete the form below.

Legal Name of Congregation: _____

Street Address of Congregation: _____

City: _____ State: _____ Zip: _____

Federal Employer Identification Number: _____ - _____

Name of Person Completing Form (Please Print): _____

Position of Person Completing Form: _____

Telephone: _____ E-Mail: _____

The congregation identified above is affiliated with and, for IRS purposes, subject to the general supervision or control of the Evangelical Lutheran Church in America and authorizes the Evangelical Lutheran Church in America to request that the congregation be included under the Internal Revenue Service group exemption status, whereby the congregation will be determined to be exempt from federal income taxation pursuant to 501(c)(3) of the Internal Revenue Code. The congregation hereby represents that it does not hold a separate determination letter issued to it by the IRS.

Signature: _____ Date: _____

PLEASE RETURN TO:

Email: 501c3@elca.org

Fax: 773-380-2977

Mail: Office of the Secretary
Evangelical Lutheran Church in America
8765 W Higgins RD
Chicago, IL 60631