



Information for Donors about Gifts to ELCA Congregations and Organizations

This is an explanation of the group ruling process for potential donors to Evangelical Lutheran Church in America (ELCA) congregations, synods and other affiliated organizations.

The ELCA is a 501(c)(3) tax exempt organization. In addition, the Internal Revenue Service (IRS) has issued a letter to the ELCA churchwide organization giving the ELCA authority to determine and verify which congregations, synods and other affiliated organizations are included in the ELCA's group exemption from federal income tax because they qualify as affiliates or subordinates.

[IRS Publication 4573](#), explains that the central organization church, the ELCA churchwide organization, may issue a letter verifying inclusion of an ELCA congregation or other affiliated ELCA organization in the group exemption. That letter from the ELCA is accompanied by a copy of the IRS inclusion letter.

[IRS Publication 4573](#) also explains how donors may verify the inclusion of the ELCA in the group ruling exemption with the IRS. They may also search for the ELCA on IRS.gov using the "[Exempt Organization Select Check](#)" tool.

This online resource lists the Evangelical Lutheran Church in America, Chicago, Illinois. As stated by the IRS, the actual donee, such as a congregation or affiliated or subordinate organization, need not itself be listed online. "Donors may rely upon central organization verification with respect to deductibility of contributions to subordinates..." ([IRS Publication 4573](#))

We hope this assists you in understanding the way donors may review the documentation of tax deductibility of gifts to ELCA congregations and organizations.

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