



GROUP EXEMPTION AUTHORIZATION FORM NO. 3

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

An ELCA congregation related organization 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 related organization'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 the 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. 3 can be completed by ELCA congregation related organizations 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 related organization 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 Organization: _____

Street Address of Organization: _____

City: _____ State: _____ Zip: _____

Federal Employer Identification Number: _____ - _____

Name of Person Completing Form (Please Print): _____

Position of Person Completing Form: _____

Telephone: _____ E-Mail: _____

The congregation related organization identified above is affiliated with and, for IRS purposes, subject to the general supervision or control of the congregation(s) named hereafter _____, 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. The congregation related organization 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
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Chicago, IL 60631