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**GROUP EXEMPTION AUTHORIZATION FORM NO. 2**

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

An ELCA affiliated 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 affiliated 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. 2 can be completed by ELCA affiliated 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.

An affiliated 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.

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**Legal Name of Affiliated Organization:** \_\_\_\_\_

**Street Address of Affiliated Organization:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Federal Employer Identification Number:** \_\_\_\_\_ - \_\_\_\_\_

**ELCA Affiliated Organization's Date of Formation or Incorporation:** \_\_\_\_\_

**Name of Person Completing Form (Please Print):** \_\_\_\_\_

**Position of Person Completing Form:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_ **E-Mail:** \_\_\_\_\_

The ELCA affiliated organization 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 affiliated organization be included under the Internal Revenue Service group exemption status, whereby the affiliated organization will be determined to be exempt from federal income taxation pursuant to 501(c)(3) of the Internal Revenue Code. The affiliated organization hereby represents that it does not hold a separate determination letter issued to it by the IRS.

If the affiliated organization is required to file an annual information return (Form 990 or 990-EZ), the affiliated organization must submit that documentation to the ELCA at the email below within 30 days of submission. The ELCA affiliated organization acknowledges that the Evangelical Lutheran Church in America has authority to remove the ELCA affiliated organization from the group ruling, with or without cause.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**PLEASE RETURN TO:**

**Email:** [501c3@elca.org](mailto:501c3@elca.org)

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

**Fax:** 773-380-2977

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[Below This Line for Office Use Only]

I have reviewed this organization's governing documents and approve their inclusion in the ELCA's group ruling exemption.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_