

GROUP EXEMPTION AUTHORIZATION FORM NO. 4

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

A synod 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 synod 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. 4 can be completed by synod 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 synod 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 Synod Related Organization: _____

Street Address of Synod Related Organization: _____

City: _____ **State:** _____ **Zip:** _____

Federal Employer Identification Number: _____ - _____

Synod Related Organization's Date of Formation or Incorporation: _____

Name of Person Completing Form (Please Print): _____

Position of Person Completing Form: _____

Telephone: _____ **E-Mail:** _____

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

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

Signature: _____ **Date:** _____

PLEASE RETURN TO:

Email:	501c3@elca.org	Mail:	Office of the Secretary Evangelical Lutheran Church in America 8765 W. Higgins Road Chicago, IL 60631
Fax:	773-380-2977		

[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:** _____