
GROUP EXEMPTION AUTHORIZATION FORM NO. 5

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

A Congregation Under Development (CUD), Synodically Authorized Worshiping Community (SAWC), or SAWC Exploration is eligible for inclusion in the group exemption ruling if it has authorized the ELCA to include it, and if it has provided its 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. 5 can be completed by a CUD, SAWC or SAWC Exploration 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 CUD, SAWC or SAWC Exploration 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.

Please Check One of the Following: CUD SAWC SAWC Exploration

Synod: _____

Legal Name of Development: _____

Street Address of Development: _____

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

Federal Employer Identification Number: _____ - _____

CUD, SAWC or SAWC Exploration Date of Formation or Incorporation: _____

Name of Person Completing Form (Please Print): _____

Position of Person Completing Form: _____

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

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

The CUD, SAWC or SAWC Exploration acknowledges that the Evangelical Lutheran Church in America has authority to remove the CUD, SAWC or SAWC Exploration 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 RD
Chicago, IL 60631

Fax: 773-380-2977