



Evangelical Lutheran Church in America

God's work. Our hands.

Please keep an electronic version of this certification material as it remains valid indefinitely, unless or until your organization's information (business address, legal name or EIN) should change.

Along with this explanation, we've included a 501(c)(3) Certification Letter with your Federal Employer Identification Number and name as currently shown in the group ruling and copies of official IRS letters issued to the ELCA.

If the name or EIN shown in your letter is incorrect, please email 501c3@elca.org with the page from your Articles of Incorporation that shows your legal corporate name, your assignment letter from the IRS, a recent wage statement or IRS Form 941.

Your 501(c)(3) certification letter **plus** the IRS letters issued to the ELCA establishes your federal income tax exempt status as a 501(c)(3) organization.

ELCA congregations or affiliated entities (subordinates) do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinates do **not** receive an individual exemption letter from IRS (see IRS Publication 4573). Generally, programs and/or ministries within the congregation are included under the congregation's status unless that program/ministry is separately incorporated.

When you receive an outside request for verification of your 501(c)(3) status, please send a copy of the certification letter **plus** the IRS letters issued to the ELCA to the requesting vendor, donee, grant writer, or other nonprofit entity. If you are asked to provide a currently dated letter at some point in the future, please contact this office via email at 501c3@elca.org and we will process your request.

You may print copies of this material at any time, however, you may not change them in any way. Any alternation or modification of the attached material is impermissible and will invalidate your inclusion letter.

PLEASE NOTE

This certification does **not** exempt your organization from state sales tax. Each corporate entity needs to establish their own individual state sales tax exemption. When you apply for state sales tax exemption (in those states where sales tax exemption is permitted by statute), a copy of this 501(c)(3) material should be attached to your application and forwarded by you to the appropriate state office.

Internal Revenue Service

Department of the Treasury

Internal Revenue
Service Center

Midwest Region
Kansas City, Missouri

2306 E. Bannister Rd., Kansas City, Mo. 64131

► Evangelical Lutheran Church
In America
8765 W. Higgins Rd.
Chicago, Il. 60631

Person to Contact: Ms. Martha Ala

Telephone Number: (816) 926-5401

Refer Reply to: Entity Control Unit

Date: July 13, 1988

Group Exemption Number: 9386

Dear Officer or Trustee:

The four-digit Group Exemption Number (GEN) as shown above has been assigned to your organization. This number is not to be confused with the nine-digit Employer Identification Number (EIN) previously assigned to your organization.

Form 990 (Return of Organization Exempt from Income Tax) and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Item G of Form 990 in addition to their EIN.

Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your help in this matter.

Sincerely yours,

Doris Jean Johnson
Manager, Entity Control Unit *DJA*

Internal Revenue Service

Department of the Treasury

District
Director

230 S. Dearborn St., Chicago, Illinois 60604

Evangelical Lutheran Church
In America
8765 West Higgins Road
Chicago, IL 60631

Person to Contact:
Peter J. Mazarakos, Jr.
Telephone Number:
(312) 886-1218
Refer Reply to:
EO: 201:PJM
Employer Identification Number:
41-1568278
Effective Date of Group
Exemption Ruling:
January 1, 1988

Date: APR - 5 1988

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal Income Tax as organizations of the type described in Section 501(c)(3) of the Internal Revenue Code.

Our records shows that you were recognized as exempt from Federal Income Tax under Section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us as organizations that are not private foundations because they are organizations of the type described in Sections 509(a)(1) 509(a)(2) or 509(a)(3) of the Code.

Donors may deduct contributions to you and your subordinates as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal Estate and Gift Tax purposes if they meet the applicable provisions of Sections 2055, 2106 and 2522 of the Code.

APR 08 1988

ELCA SECRETARY



Evangelical Lutheran Church in America

God's work. Our hands.

*Evangelical Lutheran Church in America
Group Exemption Number: 9386*

**CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION
UNDER SECTION 501(c)(3)
for**

Lutheran Social Services of Central Ohio
1105 Schrock Rd Ste 100
Columbus, OH 43229
EIN: 31-4412586

Lutheran Social Services of Central Ohio is a related organization recognized by the Evangelical Lutheran Church in America (ELCA) as being included under our Group Exemption Ruling. This inclusion establishes that this entity is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation as defined in Code Section 509(a). The four-digit Group Exemption Number 9386 is the same for the ELCA, its synods, its congregations, and its related entities. The nine-digit Employer Identification Number is different for each synod, for each congregation, and for other employing entities. The nine-digit number is used, for example, when federal withholding and Social Security contributions are filed by the employer.

The IRS issued the attached Group Exemption Letters dated April 5, 1988 and July 13, 1988, to the ELCA. In accordance with the terms of the April 5, 1988 letter, entities affiliated with the ELCA, who have provided the ELCA with their federal employer ID number, are exempt from Federal Income Tax under ELCA's Group Exemption Ruling.

July 31, 2023

Very truly yours,

Thomas A. Cunniff
General Counsel

Attachments

April 5, 1988, ELCA Group Ruling Recognition
July 13, 1988, ELCA GEN Assigned

Evangelical Lutheran Church In America

You and your subordinates are not required to file Federal Income Tax Returns as long as a tax-exempt status is maintained. But under Section 511 of the Code, an organization is subject to tax on its unrelated business taxable income. If you or your subordinates are subject to the tax, you must file an income tax return Form 990-T, Exempt Organization Business Income Tax Return.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, if you meet the exception in Section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file Form 990 if they qualify as churches or intergrated auxiliaries of churches or otherwise meet the exceptions in Section 1.6033-2(g) of the Income Tax Regulations.

As of January 1, 1984, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of your employees during a calendar year. You and your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

A church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code however, may elect to exclude the wages paid to employees (other than for services performed in an unrelated trade or business) from social security taxes. This election must be made by filing Form 8274 by the day before the date your first quarterly employment tax return would be due under the revised law. If you or your subordinaes make this election, your employees who earn \$100 or more during a calendar year become liable for the payment of self-employment tax under section 1402 on the wages that you pay them. Once having made this election, you or your subordinates may not revoke it. For further information regarding this election please contact your Key District Director.

Evangelical Lutheran Church In America

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purpose, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal Zip Code), actual addresses if different, and employer identification numbers of subordinates that since your previous report:

- a. Changed names and addresses;
- b. Were deleted from your roster; or
- c. Were added to your roster.

3. For subordinates to be added, attach:

- a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
- b. A statement that each has given you written authorization to add its name to the roster;
- c. A list of those to which the Service previously issued exemption rulings or determination letters;
- d. A statement that none of the subordinates is a private foundation as defined in Section 509(a) of the Code if the group exemption letter covers organizations described in Section 501(c)(3);
- e. The street address of subordinates where the mailing address is a P.O. Box; and
- f. The information required by Revenue Procedure 75-50, 1975-2 C. B. 587 for each subordinate that is a school claiming exemption under Section 501(c)(3). Also include any other information necessary to establish that the school is complying with requirements of Revenue Ruling 71-447, 1971-2 C. B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

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4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent, "Attention: Entity Control Unit," to the following address:

Internal Revenue Service Center
Kansas City, Missouri 64999

This determination does not apply to any of your subsidiaries organized and operated in a foreign country.

We are enclosing a copy of Revenue Procedure 75-50. This sets forth guidelines and recordkeeping requirements for private schools recognized as exempt from Federal Income Tax under Section 501(c)(3) of the Code. You should advise those subordinates that operate schools of the requirement of this procedure.

The Service Center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

The prior group exemption letters of the following subordinates are superseded:

The American Lutheran Church, Lutheran Church in America, and Association of Evangelical Lutheran Churches.

Please notify each of the above subordinates that their exemption letter is superseded.

Sincerely yours,


R. S. Wintrobe, Jr.
District Director



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*Evangelical Lutheran Church in America
Group Exemption Number: 9386*

**CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION
UNDER SECTION 501(c)(3)
for**

Lutheran Social Services of Central Ohio
1105 Schrock Rd Ste 100
Columbus, OH 43229
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Thomas A. Cunniff
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