

# Request and Authorization for Inclusion in the LCMS Group Tax Exemption

RS12

The undersigned representative of the \_\_\_\_\_

(Select and type one or any combination of the following: Daycare, Preschool, or School, i.e., early childhood center, elementary school, middle school, junior high school, high school) \_\_\_\_\_

\_\_\_\_\_ hereby certifies that it has articles of incorporation and bylaws which have been reviewed by its own legal council to verify that said organization—

i) is controlled by the \_\_\_\_\_

\_\_\_\_\_ congregations(s) of the Lutheran Church—Missouri Synod, and that such control is authorized and evidenced by inclusion in said organization's articles of incorporation and/or bylaws of a provision to the effect that the authority to appoint and remove all of or a majority of the directors of this organization is vested in the above-referenced congregations(s) voters' assembly or some other official board or committee of the congregation(s), and

ii) has Articles of Incorporation and Bylaws that are in accordance with all the provisions of Internal Revenue Code Section 501(c)(3), i.e. specific provision required by the Internal Revenue Service to be included in Articles of Incorporation and Bylaws. Two such examples include 1) specific provisions regarding its purpose—religious, educational and charitable, and 2) what would occur in the event of its dissolution—that all assets remaining after all liabilities and other obligations have been paid shall be transferred to the parent congregation or congregations.

Having met the requirements of i) and ii), the undersigned herewith authorizes and requests inclusion in the Federal income tax group exemption ruling of the Internal Revenue Service issued to the Synod covering its components parts, member congregations and their schools. The undersigned further agrees to report to the Synod:

- 1) any changes in its name,
- 2) any changes in its mailing address, and
- 3) any changes in its operations which would have an effect upon its right to continue to be exempt from income tax.

Organization's Name \_\_\_\_\_

Address \_\_\_\_\_

Street Address

City

State

ZIP

Employer Identification Number (EIN) \_\_\_\_\_

Officer \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_