Application for **Group** Income Tax Exemption

In accordance with the final regulations relating to Internal Revenue Code Section 6104(e), this packet contains the following documents for your inspection:

1. Letter to Commissioner of Internal Revenue Service from Stolar, Kuhlmann, Heitzmann & Eder, dated November 27, 1964, requesting a group ruling covering certain subordinate units

2. Letter from Chief, Exempt Organizations Branch of Internal Revenue Service, dated January 8, 1965, holding that the subordinate units mentioned [therein] are exempt from Federal income tax

3. Letter to District Director of Internal Revenue Service from Draheim & Pranschke, dated June 25, 1986, requesting the Service to update the group exemption ruling granted in 1965

4. Letter to Ms. Joan Pustelnik of Internal Revenue Service from Draheim & Pranschke, dated March 8, 1988, in connection with the request initiated in 1986


6. Letter from District Director of Internal Revenue Service, dated June 3, 1992 holding that the subordinate units referenced [therein] by category are those to be covered by the group ruling
Exhibit 1

Letter to Commissioner of Internal Revenue Service from Stolar, Kuhlmann, Heitzmann & Eder, dated November 27, 1964, requesting a group ruling covering certain subordinate units
November 27, 1964

Commissioner of Internal Revenue
Assistant Commissioner (Technical)
Tax Rulings Division
Washington, D. C.

Attention: Exempt Organizations Branch
Mr. Robert T. Dodd, Chief Group One

Dear Sir:

We are attorneys for The Lutheran Church-Missouri Synod. A power of attorney has already been filed with your office.

The Lutheran Church-Missouri Synod ("Synod") is a nonprofit Missouri corporation. Its corporate name was formerly the "Evangelical Lutheran Synod of Missouri, Ohio, and Other States". A certified copy of the amendment of the Articles of Association of the Evangelical Lutheran Synod of Missouri, Ohio and Other States changing its name to The Lutheran Church-Missouri Synod is attached as Exhibit 1.

Synod is an association of churches or congregations. Its member-congregations number approximately 5,400. These congregations and their individual members profess the same religious beliefs and have joined together in order to achieve certain religious objectives which they could not achieve separately.

The term "Missouri" in the name of Synod does not signify that its activities are limited to the State of Missouri. It merely has reference to the fact that Synod had its origin in Missouri. The congregations of Synod are located in all of the 50 states and in foreign countries, and Synod is the second largest Lutheran church body in the United States today. It ranks with the other major Lutheran church bodies as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Membership Figures Adjusted to Reflect Recent Mergers of Some of the Churches</th>
</tr>
</thead>
<tbody>
<tr>
<td>1961</td>
<td>3,275,545</td>
</tr>
<tr>
<td>2. The Lutheran Church-Missouri Synod</td>
<td>2,544,544</td>
</tr>
</tbody>
</table>

1. The Lutheran Church in America
3. The American Lutheran Church 2,364,442
4. Wisconsin Evangelical Lutheran Synod 346,184

Synod was organized in 1847 and was formally incorporated under the non-profit laws of the State of Missouri in 1894. Its offices are in St. Louis, Missouri, at 210 North Broadway.

The major functions of Synod are (a) to carry on a worldwide missionary program, (b) to train pastors and teachers to serve in its churches and schools, (c) to produce religious literature for its members, churches and schools, and (d) to promote the over-all work of the church.

Tax exemption was granted to Synod under date of July 23, 1941 and a copy of the exemption ruling is attached as Exhibit 2. This exemption ruling covers only Synod and we should like to request that the exemption be extended so as to include (a) the "subordinate units" hereinafter listed and described and (b) member-congregations of Synod and their elementary schools.

Subordinate Units

All of the subordinate units which we seek to encompass in Synod's exemption ruling are owned and controlled by Synod. They are listed in the official yearbook published by Synod under the title "The Lutheran Annual" (the "Annual"), and their functions and relationships to Synod are set forth in Synod's "Handbook" which contains the Articles of Incorporation, Constitution and By-Laws of Synod. (We are attaching copies of the Annual and the Handbook as Exhibits 3 and 4, respectively.) More specifically, the subordinate units which we seek to include in the ruling issued to Synod are the following:

1. All of Synod's Boards, Commissions, Committees and Councils. These are administrative subdivisions of Synod. They are part of the same corporation structure. Each of these subordinate units carries on a specific phase of Synod's work. In view of the fact that these subordinate units are not separate corporations and are, in fact, part of the corporate entity which is Synod, we shall simply list these subordinate units and indicate the page in the Annual and the section(s) of the Handbook which are applicable.

<table>
<thead>
<tr>
<th>Subordinate Unit</th>
<th>Page of Lutheran Annual</th>
<th>Section(s) of Handbook</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commission on Theology and Church Relations</td>
<td>63</td>
<td>2.115</td>
</tr>
</tbody>
</table>
Commission on Fraternal Organizations 63 14.01
Commission on Worship, Liturgics and Hymnology 63 11.11-11.115
Synodical Service Commission 64 2.163
Commission on Constitutional Matters and Church Government 64 2.113
Board of Appeals 64 5.01-5.185
Board for Missions in North and South America 64 8.21-8.28
Board for World Missions (formerly Board for Foreign Missions) 64 8.71-8.89
Board for Missions to the Blind 64 8.41-8.47
Board for Missions to the Deaf 64 8.31-8.37
Board for European Affairs 64 8.51-8.57
Commission on College and University Work 64 8.131-8.139
Medical Mission Council 64 8.165-8.169
Armed Services Commission 65 8.151-8.153
Board of Stewardship, Mission Education, and Promotion 65 2.181-2.189
Board for Higher Education 65 6.01-6.13
Committee on Colloquies 65 4.51-4.83
Board of Parish Education 65 7.23-7.37
Board for Young People's Work 65 7.71-7.73
Committee on Church Architecture 65 2.109
Board for Public Relations 65 12.01-12.09
Lutheran TV Productions Board ("This Is the Life") 66 12.27
Board of Social Welfare 66 13.01-13.09
Commission on Social Action 66 No provision; New Commission
Commission on Mental Retardation 66 13.21-13.25
Board of World Relief 66 13.11-13.17
Commission on Church Literature 66 11.41-11.45
Church Extension Board 67 8.101-8.121
Board of Support and Pensions 67 10.01-10.19
Board of Trustees of Synodical Trust Funds 67 9.21-9.31

2. The Lutheran Church-Missouri Synod Foundation (the "Foundation"), 210 North Broadway, St. Louis, Missouri. The Foundation was separately incorporated by Synod in 1958 as the "gift and bequest" arm of Synod. The Foundation is a Missouri non-profit corporation which has been granted separate tax exemption under date of April 17, 1962. The Foundation is listed on page 67 of the Annual. The fact that it is owned and controlled by Synod is demonstrated by sections 9.61 through 9.64 of the Handbook.

3. Concordia Historical Institute (the "Institute"), 801 Do Muir Avenue, St. Louis, Missouri. The Institute is separately incorporated and is the official Department of Archives and History of Synod. It is a non-profit Missouri corporation, which was
granted separate tax exemption under date of March 20, 1942.
It is listed on page 65 of the Annual and its relationship to
Synod is spelled out in sections 15.01 et seq. of the Handbook.

4. Radio Station KFUO. 301 De Neun Avenue, St. Louis,
Missouri. This subordinate unit could perhaps have been listed
under paragraph 1 above because it is not separately incorporated.
It is part of Synod but because it is so frequently mentioned as
the beneficiary of a gift or bequest we list it separately in this
request for ruling. Radio Station KFUO is a religious station
licensed by the Federal Communications Commission. It has never
had a "commercial" on the station and is financed solely by
volunteer contributions from its listeners and from members of
Synod. It is listed on page 65 of the Annual and is detailed
in sections 12.11 et seq. of the Handbook.

5. The Districts of the Synod in the United States. Synod
is divided into a number of geographic districts. (Only one of
the Districts-the English District-is not geographically bounded.
It has congregations in all parts of the country.) The function
of the District is to carry out synodical resolutions affecting
it. (For further information concerning the relationship of the
Districts to Synod, see Article XII of the Constitution and
Sections 3.01 et seq. of the Bylaws.) The Districts are listed
on pages 68-71 of the Annual. In some instances the Districts
are separately incorporated, and some of the Districts may have
obtained separate tax exemptions, but in every instance a District
is a subordinate unit of Synod.

6. The Educational Institutions of Synod. Synod owns and
operates educational institutions (a) to train its pastors, (b)
to train teachers to teach in its parochial schools and (c) to
train laymen for special service in Synod. The educational
system of Synod begins at the high school level and the schools
which train at this level also take the students through the
first two years of college. These schools are generally referred
to as the "prep" schools. Students graduating from the prep schools
proceed to a senior college which takes care of the last two years
of college training. From the senior college the students studying
to be pastors proceed to one of the two theological seminar-
ies where they receive their final training. Students who are
training to become teachers in a parochial school receive their
training at either of two teacher colleges. In addition to the
schools for the training of pastors and teachers, Synod also
conducts a special school for the training of laymen who want
to work full-time for the church in non-ministerial capacities.
This school is conducted in conjunction with one of the prep
schools. The educational institutions to which reference has
been made are listed on pages 75-81 of the Annual and are as
follows:
The two Seminaries:

Concordia Seminary, 801 De Mun Avenue, St. Louis, Missouri
Concordia Seminary, Concordia Court, Springfield, Illinois

The two Teacher Colleges:

Concordia Teachers College, 7400 Augusta Street, River Forest, Illinois
Concordia Teachers College, 800 N. Columbia Avenue, Seward, Nebraska

The Senior College:

Concordia Senior College, 6600 N. Clinton Street, Fort Wayne, Indiana

The prep schools:

Concordia Lutheran College, 4090 Geddes Road, Box 377, Ann Arbor, Michigan
Lutheran Concordia College of Texas, 3400 East Avenue, Austin, Texas
Concordia Collegiate Institute, 171 White Plains Road, Bronxville, New York
St. Paul’s College, Concordia, Missouri
Concordia College, 3126 W. Kilbourn Avenue, Milwaukee, Wisconsin
California Concordia College, 6325 Camden Street, Oakland, California
Concordia College, 2811 N. E. Holman Street, Portland, Oregon
Concordia College, 275 W. Syndicate Street, St. Paul, Minnesota
Alabama Lutheran Academy and College, 1804 Green Street, Selma, Alabama
St. John’s Lutheran College, Seventh and College, Winfield, Kansas

The school for the training of laymen:

Lutheran Lay Training Institute, Concordia College, 3126 W. Kilbourn Avenue, Milwaukee, Wisconsin

Most of the above listed schools are separately incorporated and have obtained separate tax exemptions. The educational institutions are under the general supervision of Synod’s Board of Higher Education (see section 6.01 et seq. of the Handbook) but each institution is administered by a separate Board of Control which in each instance is elected at a convention of Synod and is responsible to Synod. (See section 6.21 et seq. of the Handbook.)
The Member Congregations

The congregations of Synod are located throughout the United States and are listed, by state, on pages 288-390 of the Annual. In The Lutheran Church-Missouri Synod the congregations are autonomous and are therefore not, strictly speaking, subordinate units of Synod. (In fact, it is probably more correct to say that Synod derives its authority from the congregations.) The congregations are, however, members of Synod and their relationship to Synod is set forth in Articles V, VI and VII of the Constitution in the Handbook. In many instances the congregations are separately incorporated and it is possible that some of them have obtained separate tax exemptions.

It should be noted that in a few instances the congregations listed in the Annual are technically not "members" of Synod—that is, they do not have a vote as a member of the Synod. For most practical purposes, however, they are regarded as members and in all instances their pastors are men who have graduated from one of the two theological seminaries and who are themselves members of Synod. We do not believe any useful purpose would be served in trying to distinguish between the few congregations which are in this category and those which are full fledged members of Synod and we request that all of the congregations listed in the Annual be included in Synod's exemption ruling, with the exemption, however, of those congregations which are members of the Synod of Evangelical Lutheran Churches which is sometimes referred to as the Slovak Synod. The Slovak Synod is in pulpit and altar fellowship with The Lutheran Church-Missouri Synod and its congregations are therefore listed in the Annual. They are identifiable by the symbol "S" which appears in the third column of the congregational listing.

In many instances the congregations of Synod conduct parochial schools. These schools are listed on page 253-257 of the Handbook and we request that the ruling issued to Synod encompass these schools.

We wish to make it clear that we are not including in our request all of the organizations listed in the Annual. We have not, for example, included the so-called auxiliary organizations (such as the Lutheran Laymen's League, The Lutheran Women's Missionary League and the Walther League, which are the men's women's and young people's organizations, respectively) or any of the welfare agencies which are listed in the Annual. These have been excluded because, although they are allied with Synod or its congregations, Synod does not control these organizations.
Likewise, we have not included either the publishing house or the pension fund of Synod because we understand that it is the policy of the Internal Revenue Service not to include such aspects of Synod's work in an "umbrella" ruling.

We submit that a useful purpose would be served in including the subordinate units and the member congregations in one blanket ruling to be issued to Synod. Separate exemptions would not have to be obtained and maintained and separate listings in the Cumulative List could be eliminated.

It is proposed that in the event the requested ruling is issued all organizations covered by the ruling would be listed or referred to in a separate page of the Annual. In fact, in anticipation of filing this request for ruling a page is being inserted in the 1955 edition of the Annual (as page 52) stating in effect that a ruling is being requested to extend Synod's tax exemption ruling to include the subordinate units mentioned above and the member congregations. (A copy of the page proof of this page of the Annual is attached as Exhibit 5.) If the ruling herein requested is issued, a similar page (with appropriate modifications in the introductory language) will be inserted in all future editions of the Annual and copies of the Annual will be available for distribution among District Directors.

If the request for an extension of Synod's ruling is granted, we suggest that, if possible, consistent with your procedures, the wording in the Cumulative List read somewhat as follows:

"Lutheran Church-Missouri Synod, its boards, commissions, committees, Foundation, radio station (KFUO), Historical Institute, districts, educational institutions, and congregations"

If, in connection with your consideration of this request, additional information should be needed, please do not hesitate to call the undersigned collect. If your office should be considering the issuance of a ruling other than as herein requested we would appreciate having the opportunity of discussing the proposed ruling with a representative of your office.

Respectfully submitted

STOLAR, KUHLMANN, HEITZMANN & KESER

By:

FLKivs

cc: Dr. Walter Wahlwright
Office of Commissioner of Internal Revenue

Address reply to Commissioner of Internal Revenue and refer to
IT:P:T:1 LLA

Evangelical Lutheran Synod of Missouri, Ohio, and Other States,
3558 South Jefferson Avenue,
St. Louis, Missouri.

Sirs:

Reference is made to the evidence submitted for use in determining your status for Federal income tax purposes.

The records of the Bureau disclose that under date of March 25, 1936, the Western District of the Evangelical Lutheran Synod of Missouri, Ohio, and Other States, which is the same as your organization, was held exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts.

It is the opinion of this office, based on the evidence now on file, that you are also exempt under section 101(6) of the Revenue Acts of 1936 and 1938 and the Internal Revenue Code for 1936 and subsequent years.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

July 23, 1941

"COPY"
Evangelical Lutheran Synod of Missouri, Ohio, and Other States.

Contributions made to you are deductible by the donors in arriving at their taxable income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises, or transfers to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

RESPECTFULLY,

Deputy Commissioner.
Exhibit 2

Letter from Chief, Exempt Organizations Branch of Internal Revenue Service, dated January 8, 1965, holding that the subordinate units mentioned [therein] are exempt from Federal income tax
The Lutheran Church - Missouri
Synod
210 North Broadway
St. Louis 2, Missouri

Gentlemen:

This refers to your request for a group ruling covering certain subordinate units and the information submitted in connection therewith.

In a ruling dated July 23, 1961, addressed to you under your former name, Evangelical Lutheran Synod of Missouri, Ohio and other States, it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code. That ruling is applicable to you under your present name.

The ruling of July 23, 1961, was applicable only to you and did not cover any of your separate subordinate units. However, your commissions, committees, councils and radio station, KFUO, which are merely activities of your organization and not separate entities, come within the scope of, and are covered by, the ruling of July 23, 1961.

You request that The Lutheran Church - Missouri Synod Foundation, Concordia Historical Institute, the Districts listed on pages 68 through 71 of the 1965 Annual, the educational institutions listed on pages 75 through 82 of the Annual, the schools listed on pages 286 through 321 of the Annual, the member congregations listed on pages 322 through 436 of the Annual with the exception of those listed churches which are members of the Synod of Evangelical Lutheran Churches sometimes referred to as the Slovak Synod and identified by the letter "S" in the congregational listing, be included in the group ruling.

It is held, based upon the information submitted, that the subordinate units mentioned above are exempt from Federal income tax as organizations described in section 501(c)(3) of the Code as it is shown that they are organized and operated exclusively
for religious, educational and charitable purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

The subordinate units mentioned above are not required to file Federal income tax returns so long as they retain an exempt status. Furthermore, it will not be necessary for such subordinate units to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3), as they come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to the subordinate units mentioned above are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of such units are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

The subordinate units mentioned above are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in such Act. Inquiries about the waiver of exemption certificates should be addressed to the appropriate District Director. Such subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Lists showing the names and mailing addresses of new subordinate units and those which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated only, in numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory identifying those organizations to be included in the ruling. Please send us one copy of the list or directory for this office and one copy for each district in which your subordinate units are located.

2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable, in all respects, to the new subordinate units.
3. A statement if, at the close of the year, there were no changes in your roster.

4. A statement of any changes in the character, purposes or method of operation of your organization or those of your subordinate units.

5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your subordinate units.

You should advise each of your subordinate units of the exemption and the pertinent provisions of this ruling.

This ruling is not applicable to any of your subordinate units which are organized and operated in a foreign country.

The group ruling issued to Texas District of the Lutheran Church - Missouri Synod, on December 11, 1955 and supplemented at various dates, covering its parochial schools, is superseded by this ruling. Furthermore, the group ruling issued to The Southern California District of the Lutheran Church - Missouri Synod under its former name, The Southern California District of the Evangelical Lutheran Synod of Missouri, Ohio and Other States, on February 9, 1948 and supplemented at various dates, is superseded by this ruling. These organizations are being separately notified.

Inasmuch as it is not the practice of the Service to list activities of an organization in the Cumulative List of organizations contributions to which are deductible, Publication No. 78, the listing for your organization will be as follows:

"Lutheran Church - Missouri Synod, its Foundation, Historical Institute, districts, educational institutions, and congregations."

The District Directors concerned are being notified.

Very truly yours,

[Signature]

Chief, Exempt Organizations Branch
Exhibit 3

Letter to District Director of Internal Revenue Service from Draheim & Pranschke, dated June 25, 1986, requesting the Service to update the group exemption ruling granted in 1965
June 25, 1986

District Director
Internal Revenue Service
EP/EO Division
P.O. Box A-3104
Chicago, IL 60690

Re: Group Exemption Letter Request for Update
The Lutheran Church-Missouri Synod
EIN: 43-0658188
GEN: 1709
1333 South Kirkwood Road
St. Louis, MO 63122-7295

Dear Sir or Madam:

We are attorneys for The Lutheran Church-Missouri Synod. A Power of Attorney accompanies this letter.

The purpose of this letter is to update the group exemption ruling granted to The Lutheran Church-Missouri Synod in 1965. An index to the contents of this letter request is attached as an appendix.

The Lutheran Church-Missouri Synod ("Synod") is an international religious denomination. As such, Synod is comprised of many corporations and component parts. Although within this denomination there is a Missouri corporation also entitled "The Lutheran Church-Missouri Synod", that corporation is only one of the component parts of Synod, and is different from the organization which Synod is through its Constitution and Bylaws.
"Missouri" is a part of Synod's name because it was originally founded in that state. However, as a church, convention or association of churches, Synod has member congregations throughout North America and activities in many other countries. Synod is comprised of approximately 6,200 congregations with approximately 2,700,000 individual members. These congregations and their individual members profess the same religious beliefs and have joined together in Synod in order to achieve certain religious objectives which they could not achieve separately.

Tax exemption was originally granted to Synod under a letter dated July 23, 1941. A copy of the exemption ruling is attached as Exhibit 1. That exemption ruling covered only Synod, which at that time existed under the name "Evangelical Lutheran Synod of Missouri, Ohio, and other States". In response to Synod's request for a group letter ruling, a group ruling was issued on January 8, 1965. A facsimile copy of that ruling is attached as Exhibit 2. Under the terms of that ruling, the 1941 ruling was deemed applicable to Synod under its present name.

We request that the 1941 ruling and the group ruling be combined and updated (i) to clearly apply to Synod and (ii) to reflect all of the entities described below.

All of the units which we seek to encompass in Synod's group exemption ruling are regularly listed in the official year book published by Synod under the title "The Lutheran Annual" (the "Annual"), and their functions and relationship to Synod are set forth in Synod's "Handbook" which contains the Constitution and By-laws of Synod. (Copies of the most recent Annual and Handbook accompany this letter as Exhibits 3 and 4, respectively.)
The entities which we seek to have covered in an updated group ruling are described in two groupings, designated in this letter as groups A and B. Those units of Synod in group A are constitutionally a part of Synod and are truly subordinate components of Synod in that they are owned and controlled by Synod. Those units under group B are not directly subordinate units, but because they are member congregations, or are related to member congregations, it is deemed appropriate that they be covered by the group ruling for the same reason that congregations were covered by the 1965 ruling (Exhibit 2).

A. Subordinate Units. The subordinate units which we seek to include in the ruling issued to Synod are the following:

1. All of Synod's boards, commissions, committees and councils. These are administrative subdivisions of Synod. Each of these subdivisions, as part of the corporation entitled "The Lutheran Church-Missouri Synod," carries on a specific phase of Synod's work. In view of the fact that these administrative subdivisions are not separate corporations, but are within a component part of Synod, we shall simply list them and indicate the page in the Annual and the sections of the Handbook which are applicable.

<table>
<thead>
<tr>
<th>Subordinate Unit</th>
<th>Page of Lutheran Annual</th>
<th>Section(s) of Handbook</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board for Evangelism Services</td>
<td>16</td>
<td>2.201-2.203</td>
</tr>
<tr>
<td>Board for Mission Services</td>
<td>16-17</td>
<td>2.211-2.215</td>
</tr>
<tr>
<td>Board for Parish Services</td>
<td>17</td>
<td>2.221-2.225</td>
</tr>
<tr>
<td>Board for Professional Education Services</td>
<td>17</td>
<td>2.231-2.239</td>
</tr>
<tr>
<td>Board for Youth Services</td>
<td>18</td>
<td>2.241-2.243</td>
</tr>
<tr>
<td>Board for Communication Services</td>
<td>18</td>
<td>2.401-2.405</td>
</tr>
<tr>
<td>Board for Social Ministry Services</td>
<td>19</td>
<td>2.421-2.425</td>
</tr>
<tr>
<td>Board for Church Extension</td>
<td>20</td>
<td>2.621-2.627</td>
</tr>
</tbody>
</table>
2. The Lutheran Church-Missouri Synod Foundation (the "Foundation"), 1333 South Kirkwood Road, St. Louis, Missouri 63122. The Foundation was incorporated by Synod in 1958 to serve as the "Trust Department" of Synod. It is responsible for all legacies, bequests, devises, endowments, foundations, annuity gifts, and all other trust funds of Synod and its districts, colleges, seminaries and other component parts and related entities. The Foundation is a Missouri not-for-profit corporation which was included in the group ruling issued to Synod on January 8, 1965. The fact that the Foundation is owned and controlled by Synod is demonstrated by Section 2.643 of the Handbook.

3. Concordia Historical Institute (the "Institute"), 801 W Emerson Avenue, St. Louis, Missouri 63105. The Institute is incorporated and is the official Department of Archives and History of Synod. It is a not-for-profit Missouri corporation which was included in the group ruling issued to Synod on January 8, 1965. It is referred to in Section 2.601 of the Handbook.
4. **Radio Station KFUO**, 801 DeMun Avenue, St. Louis, Missouri 63105. This subordinate unit is not separately incorporated and was included in the group ruling issued to Synod on January 8, 1965. Radio Station KFUO is a religious station licensed by the Federal Communications Commission. It is referred to in Section 2.631 of the Handbook.

5. **The Districts of Synod in the United States.** Synod is divided into a number of districts which, with the exception of the SELC District and the English District, are geographic. The function of a District is to carry on synodical activities within its jurisdiction. A District is, therefore, Synod itself performing the functions of Synod. Resolutions of Synod are binding on the Districts. The relationship between a District and Synod is set forth in various parts of the Handbook, especially Chapter III. The U.S. Districts are as follows:

- **Atlantic District**
  360 Park Avenue South
  New York, NY 10010

- **California-Nevada-Hawaii District**
  465 Woolsey Street
  San Francisco, CA 94134

- **Central Illinois District**
  974 Clock Tower Drive
  P.O. Box 7003
  Springfield, IL 62791-7003

- **Eastern District**
  2500 Kensington Avenue
  Buffalo, NY 14226

- **English District**
  23001 Grand River Avenue
  Detroit, MI 48219

- **New England District**
  400 Wilbraham Road
  Springfield, MA 01109

- **New Jersey District**
  1896 Morris Avenue
  Union, NJ 07083

- **North Dakota District**
  Box 869
  Fargo, ND 58107

- **North Wisconsin District**
  3103 Seymour Lane
  Wausau, WI 54401

- **Northern Illinois District**
  2301 S. Wolf Road
  Hillside, IL 60162
Florida-Georgia District
441 Park Lane Circle
Orlando, FL 32803

Indiana District
1145 S. Barr St.
Fort Wayne, IN 46802-3180

Iowa District East
4403 First Avenue SE
Cedar Rapids, IA 52402

Iowa District West
Box 1155
1317 Tower Drive
Fort Dodge, IA 50501

Kansas District
2318 West Tenth Street
Topeka, KS 66604

Michigan District
3773 Geddes Road
Ann Arbor, MI 48105-3098

Mid-South District
1580 W. Massey Road
Memphis, TN 38119

Minnesota North District
Box 604
Brainerd, MN 56401

Minnesota South District
14301 Grand Avenue South
Burnsville, MN 55337

Missouri District
3558 South Jefferson Avenue
St. Louis, MO 63118

Montana District
537 Grand Avenue
Billings, MT 59101

Nebraska District
152 S. Columbia
Box 407
Seward, NE 68434

Northwest District
1700 NE Knott Street
Portland, OR 97212

Ohio District
6451 Columbia Road
Olmsted Falls, OH 44138

Oklahoma District
2024 Sallie Street
Muskogee, OK 74403

The Rocky Mountain District
P.O. Box 725
Aurora, CO 80040-0725

SELC District
6800 W. Pleasant Valley Road
Parma, OH 44129

South Dakota District
101 E. 38th Street
Sioux Falls, SD 57105

South Wisconsin District
8100 W. Capitol Drive
Milwaukee, WI 53222-1981

Southeastern District
6315 Grovedale Drive
P.O. Box 10415
Alexandria, VA 22310-0415

Southern District
P.O. Box 8396
New Orleans, LA 70182

Southern California District
5400 E. Pomona Blvd.
Los Angeles, CA 90022

Southern Illinois District
2408 Lebanon Avenue
Belleville, IL 62221

Texas District
7900 U.S. 290 East
Austin, TX 78724
Wyoming District
2400 S. Hickory
Casper, WY 82604

6. The Educational Institutions of Synod. Synod owns and operates educational institutions (a) to train its pastors, (b) to train teachers to teach in parochial schools and (c) to train laymen for special service in Synod. After obtaining an undergraduate degree, students studying to be pastors proceed to one of the two theological seminaries where they receive their final training. Students who are studying to become teachers in a parochial school receive their training at one of the other Synod colleges. The educational institutions to which reference has been made are dealt with in Chapter VI of the Handbook and are as follows:

Seminaries:
Concordia Theological Seminary
6600 N. Clinton Street
Ft. Wayne, IN 46825

Concordia Seminary
801 DeMun Avenue
St. Louis, MO 63105

Colleges:
Concordia College
4090 Geddes Road
Ann Arbor, MI 48105

Concordia Lutheran College of Texas
3400 North Interstate 35
Austin, TX 78705

Concordia College
171 White Plains Road
Bronxville, NY 10708

St. Paul's College and St. Paul's College High School
Concordia, MO 64020

Christ College Irvine
1530 Concordia
Irvine, CA 92715
Concordia College Wisconsin
12800 N. Lake Shore Drive NW
Mequon WI 53092

Concordia College
2811 NE Holman St.
Portland, OR 97211

Concordia College
7400 Augusta St.
River Forest, IL 60305

Concordia College
Hamline and Marshall Avenue
St. Paul, MN 55104

Concordia College
1804 Green St.
Selma, AL 36701

Concordia Teachers College
800 N. Columbia Avenue
Seward, NE 68434

St. John's College
1500 E. 7th Street
Winfield, KS 67156

With respect to these colleges and seminaries, we request that, in addition to their inclusion in the Synod group exemption ruling, separate rulings specifically naming each entity be issued. Our experience has indicated that corporate donors and grant-givers interested in higher education often ask to see such a ruling and attach significance to it. If it is technically possible, therefore, we ask that these colleges and seminaries be issued a ruling specifically naming that entity.

7. Lutheran Church Extension Fund-Missouri Synod ("LCEF"), 1333 South Kirkwood Road, St. Louis, Missouri 63131. LCEF was incorporated in 1978 under the Missouri not-for-profit corporation laws. LCEF is organized and primarily utilized to make loans at below-market rates to Synod's member
congregations, Synodical corporations, certain associations of the congregations, and listed service organizations for financing site acquisitions and capital expansion projects, particularly for the construction and remodeling of facilities for worship, education, and ministry. Such loans are either made directly to member congregations, other component parts of Synod, associations of congregations, and Districts within which Synod's church activities are not yet entirely carried out by LCEF for their local church extension projects. LCEF is referred to in Section 2.621 of the Handbook.

8. District Church Extension Funds

Synod establishes Districts in order to more effectively achieve its objectives and carry on its activities. Synod decides when and whether a District shall be formed and dissolved, determines the boundaries of the District, and approves the name of the District. A District is Synod itself performing the functions of Synod and resolutions of Synod are binding on the Districts.

As a functional component of a District, District church extension funds are also component parts of Synod. Most of the funds of districts are not incorporated. There are, however, three existing District church extension funds that are incorporated. They have been formed to facilitate making loans to Synod's member congregations for financing capital expansion projects and site acquisitions.

The district church extension corporations to be included in this group exemption request are as follows:

Michigan District Church Extension Fund EIN: 38-1561602
3733 Geddes Road
Ann Arbor, MI 48105-3098
9. Standing Committees

A standing committee is a small group of specialists, appointed by the Board of Directors, a program board or a support services board, which provides professional or technical assistance to a board. With the approval of the President, or upon instruction by the Board of Directors, a board may or shall, as the case may be, delegate certain responsibilities to such a committee while retaining supervision. As subordinate units of Synod, we ask that the following standing committees be included in Synod's group exemption ruling:

Black Ministry (Commission on Black Ministries)
Campus Ministry
Ministry Among American Indians
Ministry Among Hispanics
Ministry to the Armed Forces
Ministry to the Blind
Ministry to the Deaf
Bible Study and Family Life Education
Church Literature
Congregational Administration
Elementary and Secondary Schools
Human Care
Ministry to Developmentally Disabled
Sunday, Weekday, Summer Schools and Confirmation Instruction
Colloquy for the Pastoral Ministry
Colloquy for the Teaching Ministry
Colloquy for the Deaconess Ministry
Lay Ministry
Pastoral Ministry
Official Periodicals
News Releases
Promotional Materials
Broadcast
Agencies and Institutions
World Relief
Architecture

B. Nonsubordinate Units. We ask that the following units also be included in Synod's group exemption ruling. As stated above, the following units are not truly subordinate, but are congregations that are members of Synod or have a relationship to member congregations and, therefore, it is deemed appropriate that they be included.

1. Congregations

The congregations of Synod are located throughout the United States and are listed, by state, on pages 61-163 of the current Annual. In The Lutheran Church-Missouri Synod, the congregations are autonomous and are, therefore, not, strictly speaking, subordinate units of Synod. (In fact, it is more correct to say that Synod derives its authority from the congregations.) The congregations are, however, members of Synod and their relationship to Synod is set forth in Articles V and VI of the Constitution in the Handbook. In most instances the congregations are separately incorporated and it is possible that some of them have obtained separate tax exemptions.
Because, at any point in time, there are congregations working toward membership in Synod, we request that all of the congregations that are recognized by the Synodical District of which they will be a part as working toward a Synodical membership, be included in Synod’s group exemption ruling. The Synodical District of which a congregation will be a member does recognize that a congregation is working toward a Synodical membership when a draft of a constitution of the congregation is submitted to the District President for review. We ask, therefore, that congregations that have submitted their constitution to the President of their District for review be included in the Synod group exemption ruling from the date that this can be certified by the District president.

In many instances, the congregations of Synod conduct parochial elementary schools. These schools are listed on pages 470-531 of the 1986 Annual, and we request that the ruling issued to Synod encompass these schools as was the case in the 1965 ruling. Please note that certain of the schools listed on pages 470-531, which are described in paragraph 2, below, are listed on Exhibit 5 to distinguish them from the schools that are covered by this paragraph 1. Schools referenced in this paragraph 1 are activities of congregations and not entities in themselves.

2. **Elementary, Junior High, and High Schools that are Separately Incorporated or Otherwise have Identities Distinct from Congregations.**

In addition to elementary schools that are activities of congregations, there are elementary, junior high, and high schools that are separately incorporated from congregations or otherwise distinct from congregations. Each school provides, as part of its curriculum, ministry and religious education in
addition to a full complement of scholastic subjects. These schools fit into one of the three following categories: (1) the school is separately incorporated from a congregation but is sponsored by a congregation; (2) the school is a consolidated school of two or more Synod member congregations; or (3) the school is not incorporated but it is otherwise distinct from any congregation.

Although these schools may have developed structural diversity as noted above, these schools will, in all likelihood, be eligible for recognition by Synod if they meet certain proposed criteria. Most important among those criteria are that two-thirds or more of the congregations sponsoring the school must be member congregations of The Lutheran Church-Missouri Synod. The process whereby these schools will be recognized by Synod is expected to be formally adopted at the Synodical Convention which will take place during the summer of 1986. Although no formal requirements for recognition have been adopted by Synod, for many years there has been a de facto recognition of these educational institutions. Because the adoption of a formal recognition standard will not affect these institutions' status as "recognized" by Synod, we request that the exemption ruling cover those "recognized" educational institutions that consent to inclusion in this group exemption ruling request.

Synod does have policies and procedures to assist subordinate and non-subordinate schools in complying with Revenue Ruling 71-447, Revenue Procedure 75-50, and Revenue Ruling 75-231. Attached as Exhibit 6 is a memorandum which is distributed on an annual basis to all elementary and secondary schools of Synod. While Synod does not have authority with respect to its congregations and their schools as would permit it to monitor compliance with non-discrimination policies and
procedures, each school is informed of the need to certify compliance. Synod, therefore, seeks to assist schools in achieving compliance with these procedures and rulings by taking reasonable steps to insure that each school understands the requirements which must be met to operate fully within the law regarding non-discrimination policies and procedures.

As subordinate units, the colleges and seminaries are directly subject to Synod's control and direction. The policies embodied in Revenue Procedure 75-50, Revenue Ruling 71-447, and Revenue Ruling 75-231 and college and seminary compliance therewith are closely monitored by Synod. Synod files Form 5578 for these educational institutions.

The subordinate units and congregations (including schools conducted by those congregations) provide written authorization to be included in Synod's group exemption ruling. The schools that are separately incorporated or otherwise have identities distinct from congregations will be asked to provide written authorization for inclusion. As stated in the section of this request describing those schools, we ask that those schools that provide that authorization be included in Synod's group exemption ruling.

Employee identification numbers for units included previous to this request have been furnished to your office. Identification numbers which we have for new entities are listed in the appropriate paragraph of this request. Employer identification numbers for entities as to which consents will be received will be forwarded to your office.

We wish to make clear that we are not including all of the organizations listed in the Annual in this request. For the convenience of those persons who use the Annual, certain
organizations are included in the Annual which are not to be included in this request. Only the organizations listed in this request are intended to be included in this ruling request.

We submit that a useful purpose would be served in including subordinate units, member congregations, and schools distinct from congregations into one ruling to be issued to Synod. Separate exemptions would not, therefore, have to be obtained and maintained and separate listings in the Cumulative List could be avoided.

If, in connection with your consideration of this request, additional information is needed, please do not hesitate to call the undersigned collect. If your office should be considering the issuance of a ruling other than as herein requested, we would appreciate having the opportunity of discussing the proposed ruling with a representative of your office.

Very truly yours,

DRAHEIM & PRANSCHKE

By Philip E. Draheim

PED/sh
PART I. — Power of Attorney

Taxpayer(s) name, identifying number, and address including ZIP code (Please type or print)
The Lutheran Church-Missouri Synod  #43-0658188
1333 South Kirkwood Road
St. Louis, MO 63122
hereby appoints (name(s), CAF number(s), address(es), including ZIP code(s), and telephone number(s) of individual(s):)*
  Philip E. Draheim  CAF #7800-44718R
  Leonard J. Pranschke  CAF #4000-05052R
  Scott A. Rubemeyer
Above located at:
Draheim & Pranschke
1633 Des Peres Road, Suite 302
St. Louis, MO 63131
314-965-6455

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax):

<table>
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<tr>
<th>Type of tax (individual, corporate, etc.)</th>
<th>Federal tax form number (1040, 1120, etc.)</th>
<th>Year(s) or period(s) (date of death if estate tax)</th>
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<tr>
<td>Section 501(c)(3) exemption</td>
<td>Group Exemption</td>
<td>current</td>
</tr>
<tr>
<td></td>
<td>Ruling Request</td>
<td></td>
</tr>
</tbody>
</table>

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (excluding the power to receive refund checks, and the power to sign the return (see regulations section 1.6012-1(a)(5), Returns made by agents), unless specifically granted below).

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:
1 ☑ the appointee first named above, or
2 ☐ (names of not more than two of the above named appointees) ..................................................

Initial here ➤ if you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:
3 ☑ the appointee first named above, or
4 ☐ (name of one of the above designated appointees) ➤

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)
(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

[Signature]  [Title, if applicable]  [Date]
(Also type or print your name below if signing for a taxpayer who is not an individual.)

[Signature]  [Date]

*You may authorize an organization, firm, or partnership to receive confidential information, but your representative must be an individual who must complete Part II.

For Privacy Act and Paperwork Reduction Act Notice, see page 1 of the instructions.
If the power of attorney is granted to a person other than an attorney, certified public accountant, enrolled agent, or enrolled actuary, the taxpayer(s) signature must be witnessed or notarized below. (The representative must complete Part II. Only representatives listed there are recognized to practice before the Internal Revenue Service.)

The person(s) signing as or for the taxpayer(s): (Check and complete one.)
☐ is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

- ___________________________ (Signature of Witness) ___________________________ (Date)
- ___________________________ (Signature of Witness) ___________________________ (Date)

☐ appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: ___________________________ (Signature of Notary) ___________________________ (Date)

NOTARIAL SEAL (if required by State law)

PART II—Declaration of Representative

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations governing the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others, and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
3. enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230;
4. a bona fide officer of the taxpayer organization;
5. a full-time employee of the taxpayer;
6. a member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
7. a fiduciary for the taxpayer;
8. an enrolled actuary (the authority of an enrolled actuary to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230);
9. Commissioner's special authorization (see instructions for Part II, item 9) ;

and that I am authorized to represent the taxpayer identified in Part I for the tax matters there specified.

<table>
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<th>Designation (insert appropriate number from above list)</th>
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<th>Signature</th>
<th>Date</th>
</tr>
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Exhibit 4

Letter to Ms. Joan Pustelnik of Internal Revenue Service from Draheim & Pranschke, dated March 8, 1988, in connection with the request initiated in 1986
March 8, 1988

Ms. Joan Pustelnik
Internal Revenue Service
EO Division
P. O. Box A-3290
DPN 22-2
Chicago, IL 60690

Re: Group Exemption Letter Request for Update
The Lutheran Church-Missouri Synod
EIN: 43-0658188
GEN: 1709
1333 South Kirkwood Road
St. Louis, MO 63122

Dear Ms. Pustelnik:

As I indicated in our recent telephone conversation, I am writing to you to describe a two-part approach that I hope we can use to deal with the referenced matter.

The first part of that two-part approach will be for me to succinctly set forth in this letter the categories of organizations that we wish to have included in the group exemption ruling, showing which of those categories were included in the request for ruling filed in 1964 and which categories are new since that time. The objective will be to obtain a clear, current determination from the Internal Revenue Service as to the covered categories, permitting our client to report each year as part of the group exemption maintenance (hereinafter referred to as the "Annual Maintenance Report") the names, addresses and identifying numbers of the organizations that are in each of those categories. Our client would, of course, follow precisely the established procedure for that Annual Maintenance Report.

The second part of the two-part approach is with respect to the form and content of the letter that we hope to receive from the Internal Revenue Service when all appropriate steps have
been taken to supply you with the information that you need. A draft of such a letter is enclosed for your consideration.

We hasten to say that it is not the intention of our client to frequently seek what we are now asking of the Service. Its last determination from the Service was more than 20 years ago, and we expect that it will be many years from now before it again seeks such a determination. The reason that we believe that it is necessary and desirable that there be a new determination letter issued by the Service at this time is that a large and diverse organization like our client changes gradually over the years other than just as to those organizations which relate to it and can be included in its group ruling; there are also changes of circumstances as to whole categories of organizations that either come into existence and need to be dealt with or change in their relationship to the Synod so as to justify inclusion now although excluded previously. We will be grateful for the help that you can give us as we work through this infrequent but necessary procedure.

The following is a listing of the categories of organizations to be expressly recognized by the Service as included in the group ruling of our client:

1. The Lutheran Church-Missouri Synod, itself. The Synod was originally recognized as exempt under a determination dated July 23, 1941. Both the November 27, 1964 request for a group ruling, and the January 8, 1965 ruling mentioned that prior determination, but the latter did not expressly apply to the Synod itself, presumably continuing the 1941 determination as the applicable determination. We wish to have the requested "1988 determination" expressly apply to The Lutheran Church-Missouri Synod.

2. The Synod's boards, commissions, committees and councils. This category was included in the 1965 determination. New to this category are what are known as "standing committees," the concept of which had not been developed at the time the 1965 determination was obtained.

3. The Synod's fund-raising and administering entities. This category was represented in the 1965 determination in the form of The Lutheran Church-Missouri Synod Foundation, which is yet the only entity that makes up this category. However, it would be possible that additional entities would be created in the future, so we wish to have this regarded as a category.
4. The entities that make up the archives of the Synod. This category was represented in the 1965 determination in the form of Concordia Historical Institute, which is yet the only entity that makes up this category. However, additional entities may be created and so we wish to have this regarded as a category.

5. Entities of the Synod involved in radio and television broadcast. This category was represented in the 1965 determination in the form of Radio Station KFUO. That station is now regarded as two (AM and FM), and additional broadcast units may come into existence, so we wish to have this regarded as a category.

6. The districts of the Synod in the United States. This category was included in the 1965 determination.

7. The entities which handle the funding of land purchases for churches, schools and other ministry activities, and the borrowings for the construction and renovation of such facilities. As a category, this is new since the 1965 determination, although there was a board of the Synod, the Church Extension Board, that had previously been covered under the listing of the Synod's boards, commissions, committees and councils. A separate category is now necessary in view of the fact that beginning in 1978 that Church Extension Board was established as a subordinate corporation, and in subsequent years certain district church extension funds have been established as corporations.

8. The institutions of higher education of the Synod. This category was included in the 1965 determination.

9. Congregations of the Synod. This category was included in the 1965 determination. Now, as then, elementary schools (included kindergartens) middle schools, junior high schools, and senior high schools that are not separately incorporated or otherwise separately established are included in the group ruling because those are merely activities of the congregations, not entities. The request for the 1965 determination specifically dealt with "member" congregations. It is now recognized, however, that congregations, including their elementary education through high school education activities, may come into existence for tax exemption and contribution deduction purposes somewhat before there is a formal recognition of membership. Consequently, the "1988 determination" should expressly apply to those congregations and educational activities which the Synod recognizes and is
dealing with as they work toward membership, the objectively determinable point as to which will be when a congregation submits a draft of its constitution to the president of the district of The Lutheran Church-Missouri Synod.

10. Elementary schools, middle schools, junior high schools and high schools that are separately incorporated or otherwise have identities distinct from congregations. This category is new since the 1965 determination. At the time the 1965 determination was requested, there were relatively few such schools, and those that existed did not have a defined relationship to the Synod, which now exists.

We are aware that we owe to you the names, addresses and identifying numbers of all of those schools in the last-mentioned category that previously were determined by the Internal Revenue Service to be exempt organizations, in order that you can notify the appropriate districts and terminate those separate exemptions contemporaneous with the inclusion of those schools in the Synod's group ruling. Efforts to get that information are under way and the information will be provided to you as soon as possible.

In the meantime, as mentioned earlier in this letter, we would be grateful if you would consider the content of the enclosed draft letter. Almost certainly there are other ways of saying what I have put in that draft, and we will be pleased to work with you as to any proposed changes. The purpose of the draft is to indicate the type of letter that we hope to receive.

Thank you again for your assistance.

Very truly yours,

DRAHEIM & PRANSCHKE

By

Philip E. Draheim
The Lutheran Church-
Missouri Synod
1333 South Kirkwood Road
St. Louis, Missouri 63122

Gentlemen:

This refers to your request with respect to the group exemption ruling originally issued to you on January 8, 1965. Information to update this ruling has been submitted on your behalf by letters dated June 25, 1986 and March __, 1988.

It is held, based upon the information submitted, that The Lutheran Church-Missouri Synod, and those subordinate units referenced below by category, are exempt from federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as it is shown that they are organized and operated exclusively for religious, educational and charitable purposes.

The categories of organizations that are referred to in this letter as subordinate units are as follows:

1. The Synod's boards, commissions, committees and councils, including its standing committees, (all of which that presently exist having been identified in the information submitted on your behalf), as the same may change from time to time as set forth in your Annual Maintenance Report.

2. Your fund-raising and fund-administering entities, presently consisting only of The Lutheran Church-Missouri Synod Foundation.

3. Your archives, presently consisting only of Concordia Historical Institute.

4. Your radio and television broadcasting facilities, presently consisting of radio stations KFUO-AM and KFUO-FM.
5. The districts of the Synod existing within the United States, (all of which that present exist having been identified in the information submitted on your behalf), as the same may change from time to time as set forth in the Annual Maintenance Report.

6. The incorporated church extension funds of the Synod and its districts, which were identified in the information submitted on your behalf, as the same may change from time to time as specifically set forth in the Annual Maintenance Report.

7. The institutions of higher education of the Synod, (all of which that presently exist have been identified in the information submitted on your behalf), as the same may change from time to time as set forth in your Annual Maintenance Report.

8. The member congregations of The Lutheran Church-Missouri Synod, including those in the formative stages of membership. Member congregations currently included under the group exemption ruling are those congregations in the United States listed on the "roster of congregations," set forth on pages 47-158 of the 1988 Lutheran Annual. That roster may be changed from time to time, and the congregations to be included will be identified from time to time in the Annual Maintenance Report.

9. Those elementary schools, middle schools, junior high schools, and high schools that are operated by member congregations of the Synod, which are not separately incorporated or otherwise separate entities from the congregations, as well as those elementary schools, middle schools, junior high schools and high schools that are separately incorporated or otherwise identified as entities separate from member congregations. The said schools shall be those that are specifically identified from time to time in the Annual Maintenance Report.

Neither the Synod nor those units which comprise the categories mentioned above are required to file federal income tax returns so long as they retain an exempt status. Moreover, contributions made to the Synod and those units that comprise the categories mentioned above are deductible by donors as provided by Section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of such units are deductible for federal, estate and gift tax purposes as provided in Sections 2055, 2106 and 2522 of the Code.

Very truly yours,
Letter to Ms. Joan Pustelnik of Internal Revenue Service from Draheim & Pranschke, dated July 1, 1991, in connection with the request initiated in 1986
Ms. Joan Pustelnik  
Internal Revenue Service  
EO Division  
P.O. Box A3290  
Attn: DPN 22-2  
Chicago, IL 60690

Re: The Lutheran Church-Missouri Synod

Dear Ms. Pustelnik:

This letter is being written as a result of our telephone conversation last week.

I am enclosing a revised letter which I propose be sent by the Service to The Lutheran Church-Missouri Synod so that its objective in updating and expanding the group exemption ruling that was issued in 1965 can be accomplished. In addition, I am sending a new letter, also to be sent by the Service to the Synod, the purpose of which is to update the determination applicable to the Synod itself. This second letter appears to be necessary because, as you related it to me, the "parent" organization must have its own determination letter before a separate determination can be issued with respect to "subordinates."

You will notice that I have extracted from the letter dealing with the group ruling all references to boards, commissions, committees and councils of the Synod, and also the reference to radio and television broadcasting facilities. The former are not corporately or otherwise distinguishable from the incorporated Synod, but are merely the sub-groups through which the Synod works. The radio and television broadcast facility category really is one that covers licenses issued by the FCC, the owner of which is the Synod.

In keeping with your instructions, I have retained the reference to not having to file federal income tax returns as to the Synod itself, but have deleted it from the group exemption
version, for the reason that some of the entities to which that determination might apply may not be exempt from filing Form 990, a matter which each such organization will have to deal with on its own.

To reiterate what I believe we agreed upon in our latest telephone conversation, the Service will issue two letters in the form enclosed herewith, both of which will have the effect of updating rulings issued decades ago. The additional effect of your issuing the "group" letter will be to identify categories that presently exist, so that the Synod can through its annual maintenance filing be in a position to include with specificity (names, addresses and taxpayer identification numbers) those organizations which it wishes to have included in its group ruling, which fit into categories some of which were non-existent or otherwise inapplicable in 1964 when the Synod requested the group ruling which is now in effect.

I want to express my appreciation and that of the Synod to you for your cooperation as we have endeavored to complete this project. If you have any questions or requirements, please telephone me at 602-395-1599.

Very truly yours,

DRAHEIM & PRANSHKE

By____________________

Philip E. Draheim
The Lutheran Church-
Missouri Synod
1333 South Kirkwood Road
St. Louis, Missouri 63122

Gentlemen:

By means of a letter dated July 23, 1941, issued to you under your name at that time (Evangelical Lutheran Synod of Missouri, Ohio and Other States), you were determined to be organized and operated so as to be entitled to be exempt from federal income tax, and to be entitled to receive gifts for which the donors could claim deductions for federal income, gift and estate tax purposes. By means of a letter dated January 8, 1965, certain "subordinate" units were included in a group ruling, excluding, however, your commissions, committees, councils and your radio station, KFUO, all of which were observed to be merely activities of yours and not separate entities.

The purpose of this letter is to assure you that the Synod, including its boards, commissions, committees and councils, and any radio and television broadcast licenses owned by it and not structured as a corporation separate from the Synod, is exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, is not required to file federal income tax returns, and contributions to which are deductible by donors as provided in Sections 170, 2055, 2106 and 2522 of the Code.

Finally, you may refer to this letter by its date in referring to our determination that you are an exempt organization.

Sincerely yours,
The Lutheran Church-Missouri Synod
1333 South Kirkwood Road
St. Louis, Missouri 63122

Gentlemen:

By means of a letter dated January 8, 1965, certain organizations were recognized as organized and operated so as to be exempt from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code. As a result of the passage of time and a change of relationships between you as the "parent" organization and entities which for purposes of our 1965 determination were regarded as "subsidiaries," you have requested that we issue this letter.

It is held, based upon the information submitted, that those "subordinate" units referenced below by category are exempt from federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as it is shown that they are organized and operated exclusively for religious, educational and charitable purposes.

The categories of organizations that are referred to in this letter as subordinate units are as follows:

1. Your fund-raising and fund-administering entities, presently consisting of The Lutheran Church-Missouri Synod Foundation.

2. Your archives, presently consisting of Concordia Historical Institute.

3. The districts of the Synod existing within the United States.

4. The incorporated church extension, funds of the Synod and its districts, presently consisting of (i) Lutheran Church Extension Fund-Missouri Synod, (ii) Ohio District Lutheran Church Extension Fund, Inc., (iii) The Church Extension Board of the Michigan District of The Lutheran Church-Missouri Synod, and (iv) The Southeastern District-Lutheran Church Missouri Synod Church Extension Fund, Inc.

5. The institutions of higher education of the Synod.

6. The member congregations of the Synod, including those in the formative stages of membership.

7. The elementary schools, middle schools and junior high schools, and high schools (a) that are operated by member
congregations of the Synod and are not separately incorporated, (b) as well as those that are either separately incorporated or are otherwise identified as entities separate from congregations and which have consented in writing to be included in this group ruling.

In addition to these organizations being exempt from federal income tax, as stated above, contributions made to them are deductible by donors as provided in Sections 170, 2055, 2106 and 2522 of the Code.

You may refer to this letter by its date in referring to our determination that the organizations that are within the above-described categories are exempt organizations.

Sincerely yours,
Exhibit 6

Letter from District Director of Internal Revenue Service, dated June 3, 1992, holding that the subordinate units referenced [therein] by category are those to be covered by the group ruling
Gentlemen:

In a letter dated January 8, 1965 your organization was issued a group ruling under Code Section 501(c)(3) of the Internal Revenue Code to cover your subordinate units. Based on the information recently submitted it is held that the subordinate units referenced below by category are those to be covered by the group ruling:

1. Your fund-raising and fund-administering entities, presently consisting of The Lutheran Church-Missouri Synod Foundation.

2. Your archives, presently consisting of Concordia Historical Institute.

3. The districts of the Synod existing within the United States, including the circuits within those districts.

4. The incorporated church extension, funds of the Synod and its districts, presently consisting of (i) Lutheran Church Extension Fund-Missouri Synod, (ii) Ohio District Lutheran Church Extension Fund, Inc., (iii) The Church Extension Board of the Michigan District of the Lutheran Church-Missouri Synod, and (iv) The Southeastern District-Lutheran Church Missouri Synod Church Extension Fund, Inc.

5. The institutions of higher education of the Synod.

6. The member congregations of the Synod, including those in the formative stages of membership.

7. The elementary schools, middle schools and junior high schools, and high schools (a) that are operated by member congregations of the Synod and are not separately incorporated, (b) as well as those that are either separately incorporated or are otherwise identified as entities separate from congregations and which have consented in writing to be included in this group ruling.

Donors may deduct contributions to these organization as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code Sections 2055, 2106, and 2522.
Because this letter could help resolve any questions about subordinates which are covered by this ruling, you should keep it in your permanent records.

Sincerely yours,

[Signature]

R. S. Wintrode, Jr.
District Director