



**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**

Shalom Lutheran Church  
681 Voyager Dr.  
Alexandria, MN 56308  
EIN: 41-1455058

Shalom Lutheran Church is listed on the official roster of congregations affiliated with the Evangelical Lutheran Church in America (ELCA) and is recognized by the 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 (EIN) 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 9, 2014

Very truly yours,

Phillip H. Harris  
General Counsel

**Attachments**

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

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

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.

**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 *MSA*



## Evangelical Lutheran Church in America

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Included are the following:

- (1) 501(c)(3) Certification Letter *[Federal employer EIN # and name as currently shown in ruling.]*  
and,
- (2) 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 the page from your Articles of Incorporation showing your legal corporate name, or the assignment letter from IRS, a wage statement, or Form 941 to update the EIN #.*

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 any vendor, donee, grant writer, or other nonprofit entity.

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

You may print copies of this material at any time; however, you may not change them in any way. If you are asked to provide a currently dated letter at some point in the future, please contact this office through our email services at [501c3@elca.org](mailto:501c3@elca.org) and we will process your request.

Any alternation or modification of the attached material is impermissible and will invalidate your inclusion letter.

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**PLEASE NOTE:** This certification does not exempt your organization from state sales tax. The ELCA does not establish state sales tax exempt status for your organization.

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.



Office Mat - 000202564860  
Fed ID # 41-1455058

Minnesota Department of Revenue — Sales and Use Tax Division  
Centennial Office Building — St. Paul, Minnesota 55145  
(612) 296-6181

**CERTIFICATE OF EXEMPT STATUS — EXEMPT ORGANIZATION**

Under the provisions of Section 297A.25, Subdivision 1 (p) of the Minnesota Sales and Use Tax Law, the organization listed below is certified to be exempt from sales and use taxes on purchases, rentals and leases of tangible personal property. The property must be used exclusively in the performance of charitable, religious or educational functions or, in the case of senior citizen groups, in the pleasure, recreation or other nonprofit functions, of the group.

Shalom Lutheran Church

Box 637

Alexandria, Minnesota 56308

Certificate No.	29909
ES	
Date Issued	May 14, 1985

Commissioner of Revenue

By C. F. Ganje  
C. F. GANJE, Acting Director  
Sales and Use Tax Division

This certificate is valid until revoked by the  
Minnesota Department of Revenue.

**The exemption does not apply to purchases of meals or lodging.**