



# Evangelical Lutheran Church in America

8765 West Higgins Road • Chicago, Illinois 60631-4198 • www.elca.org  
Telephone 773.380.2800 or 800.638.3522 • Telefax 773.380.2977

Office of  
the Secretary

Lutheran Social Services of the Virgin Islands Inc.  
Box 866 [Frederiksted]  
St. Croix,  
U.S. Virgin Islands 00840

## *CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION*

The Internal Revenue Service (IRS) issued the attached Group Exemption Letters (*dated April 5 and July 13, 1988*) to the Evangelical Lutheran Church in America (ELCA), in accordance with which institutions affiliated with ELCA are eligible for inclusion in the ELCA's Group Exemption.

Lutheran Social Services of the Virgin Islands Inc., 24-27 Hospital Street, St. Croix, U.S. Virgin Islands (*U.S. federal employer identification number 67-0250807*) is listed on the official roster of affiliated institutions of the ELCA.

Lutheran Social Services of the Virgin Islands Inc. was listed on page 24 of the Group Exemption List filed with the IRS by ELCA in November 1988.

The inclusion of Lutheran Social Services of the Virgin Islands Inc. in the ELCA's Group Exemption List as described above establishes that this institution 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 (*see July 13, 1988 letter*) 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.

This assignment of the four-digit group exemption number to the ELCA and its related entities does not change the previously assigned Employer Identification Number that synods, congregations and other organizations already have.

March 4, 1999

Phillip H. Harris  
General Counsel

Attachments: April 5, 1988, IRS group exemption recognition letter  
July 13, 1988, IRS group exemption number assignment letter

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) 886-1278  
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

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 *DJ*

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: March 25, 1999

Person to Contact:  
Shawndea Krebs 31-02330  
Customer Service Representative  
Telephone Number:  
877-829-5500  
Fax Number:  
513-684-5936  
Federal Identification Number:  
41-1568278  
Group Exemption Number:  
9386

Queen Louise Home Superintendent  
Luthern Social SRVCS of the VI  
P. O. Box 866 FSTED  
St. Croix, VI 00841-0866

Dear Sir or Madam:

This is in response to your letter dated March 5, 1999, requesting affirmation of your organization's exempt status.

Our records indicate that your organization is included in a group ruling issued to Evangelical Lutheran Church in America, which is located in Chicago, Illinois.

Evangelical Lutheran Church in America is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and is classified as a public charity, and not a private foundation, because it is described in section 509(a)(1) and 170(b)(1)(A)(i) of the Code as a church.

As your organization is included in a group ruling, it does not have an individual exemption letter. The group exemption letter applies to all of the subordinate organizations on whose behalf Evangelical Lutheran Church in America has applied for recognition of exemption. This means your organization is also exempt under section 501(c)(3) of the Code.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



C. Ashley Bullard  
District Director

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 subordinates 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.

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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.



## Exempt Organizations Select Check

[Exempt Organizations Select Check Home](#)

Organizations Eligible to Receive Tax-Deductible Charitable Contributions (Pub. 78 data) - Search Results

The following list includes tax-exempt organizations that are eligible to receive tax-deductible charitable contributions. Click on the "Deductibility Status" column for an explanation of limitations on the deductibility of contributions made to different types of tax-exempt organizations.

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.

1-1 of 1 results

Results Per Page

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<u>EIN</u> ▲	<u>Legal Name (Doing Business As)</u> ▲	<u>City</u> ▲	<u>State</u> ▲ <u>Country</u> ▲	<u>Deductibility Status</u> ▲
41-1568278	Evangelical Lutheran Church in America	Chicago	IL United States	GROUP



### Deductibility Status

In general, an individual who itemizes deductions may deduct contributions to most charitable organizations up to 50% of his or her adjusted gross income computed without regard to net operating loss carrybacks. Individuals generally may deduct charitable contributions to other organizations up to 30% of their adjusted gross income (computed without regard to net operating loss carrybacks). These limitations (and organizational status) are indicated as follows:

Code	Type of organization and use of contribution.	Deductibility Limitation
GROUP	Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed.	