



Divine Redeemer Lutheran Church

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

IN REPLY REFER TO
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JAN 8 1965

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, 1941, 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, 1941, was applicable only to you and did not cover any of your separate subordinate units. However, your commissions, committees, councils and radio station, KFUD, 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, 1941.

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

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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.

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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 14, 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,

R. J. Stakem

Chief, Exempt Organizations Branch

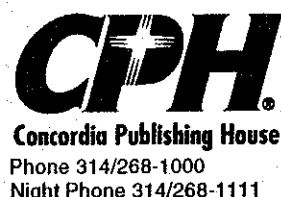
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of The Lutheran Church—Missouri Synod

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For updates, corrections, or other changes regarding the roster and certified lay sections of the Lutheran Annual, notification must be sent in writing to the Office of Rosters and Statistics, The Lutheran Church—Missouri Synod, 1333 S. Kirkwood Rd., St. Louis, MO 63122-7295.

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