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Dear Pastor, Leader, and/or Finance Administrator,

Thank you for your interest and application for 501(c)3 charitable organization tax exemption status with LMC. If you are receiving this letter, your congregation has sent in an online application through the LMC website due by April 30; thank you for your prompt attention.

LMC had hoped that with the work being done by our attorney and congregations that we would be able to submit the full application to the IRS promptly. Unfortunately, we have been met with discouraging news; currently, the IRS is not accepting new applications for 501(c)3 group exemption status as they are reviewing the process and procedure. The IRS recently issued a proposed Revenue Procedure dealing with group exemptions. A Revenue Procedure is official IRS guidance about the rules for a particular aspect of tax law. The Revenue Procedure affects the group exemption application process and would update and supersede all prior Revenue Procedures on the subject. Pending finalization of the Revenue Procedure the IRS will not be accepting group exemption applications.

So where does this news leave us? Waiting. Waiting to hear an update from the IRS. Waiting to see if the application process will remain the same or be different following the Revenue Procedure. Waiting as we know many congregations have been asking for this process to go forward as it becomes more and more difficult to be accepted as a charitable organization without an IRS determination letter.

We thank you for your patience as we wait together. We will keep you updated on what we learn from the IRS. In the meantime, we will hold your application and resume submission to the IRS as soon as possible.

Please feel free to reach out with any questions to [mhoover@lmcchurches.org](mailto:mhoover@lmcchurches.org).

Thank you,

Mindi Hoover  
LMC Finance Administrative Assistant