

# Helpful Resources and Links for Congregational Treasurers

<https://www.nwmnsynod.org/pages/yearly-updates>

## Congregational Donations to Synod and ELCA Ministries

- The annual "December Mailing" from the synod provides updated contact info and links.
- If you did not get a copy of the "December Mailing Letter" call Synod and talk to Cheryl Zeh or download it using the link at the top of the page.
- The 2024 CONGREGATIONAL REMITTANCE FORM answers many questions about getting your donations where you want them to go.
- You can download the 2024 CONGREGATIONAL REMITTANCE FORM using the link above.
- Synod will provide quarterly and year-end reporting of all gifts, no-matter their destination, when the Synod Remittance form is used.
- Contact Cheryl with questions and for information about gift destinations.

This form may be used beginning **February 1, 2024**. The fiscal year for synod ministries is Feb 1, 2024 – Jan 31, 2025.



Northwestern Minnesota Synod  
Evangelical Lutheran Church in America

## 2024 CONGREGATION REMITTANCE FORM

**INSTRUCTIONS:** Make **all** checks payable to **NORTHWESTERN MINNESOTA SYNOD**. Mail contributions to the synod office monthly **together with a completed remittance form for every remittance check**.

**Please SAVE this form and enclose a completed copy with each of your congregation's 2024 remittances.**

Congregation: \_\_\_\_\_

City/Town: \_\_\_\_\_

ID number: \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_ Check enclosed \_\_\_\_\_ Electronic payment

Check number \_\_\_\_\_

Treasurer's name \_\_\_\_\_ Treasurer's email \_\_\_\_\_

Treasurer's phone \_\_\_\_\_ Church's email \_\_\_\_\_

**Breakdown of enclosed remittance check: PLEASE BE SPECIFIC and PRINT LEGIBLY.**

Contributions	Designation	Amount
Mission Support - ELCA/Synod	47% funds ELCA churchwide ministries 53% funds NW MN Synod ministries	\$
ELCA World Hunger		\$
ELCA Global Ministries	Name of missionary or mission project:	\$
NW MN Synod Fund for Leaders Endowment	Funding for ELCA seminarians from our synod	\$
NW MN Next Generation Fund	Endowment fund to reduce educational debt for first-call ministers in our synod	\$
Other:		\$
Other:		\$
Other:		\$
<b>TOTAL REMITTANCE SUBMITTED</b>	Grand total of all of the above...	\$

Questions? Contact Cheryl Zeh at the synod office: 218.299.3019 or [czeh@cord.edu](mailto:czeh@cord.edu)

Please do not use this remittance form to send gifts for ministries that are not funded through the NW MN Synod - e.g. a food shelf, the Salvation Army, a Bible camp, etc. Please send gifts from your congregation directly to these organizations. Thanks!

**Please mail remittances to:**  
NORTHWESTERN MINNESOTA SYNOD, Concordia College, Moorhead, MN 56562

## ELCA Printed Resources for Treasurers

<https://www.elca.org/Resources/Financial#FinanceC>

- You can download these and other PDF files for reference prepared by the ELCA Treasurers' office and reviewed by the ELCA legal staff.
- "Financial Best Practices for Congregations"
- "Congregational Treasurers Financial and Accounting Guide"
- "ELCA Congregation Records Retention Schedule"
- "Council Officers Job Descriptions"

## IRS Non-Profit Organization Designation 501(c)(3)

An ELCA congregation is eligible for inclusion in the ELCA's group exemption ruling if it has authorized the ELCA to include it, and if it has provided the congregation's Federal Employer Identification Number (EIN) to the ELCA. (An EIN is the nine-digit number assigned to your congregation by the Internal Revenue Service, (IRS). This number is used for payment of the salary and benefits of employees serving the congregation.

The advantage of pursuing this group exemption procedure is that an affiliated congregation can then obtain a certification letter from the ELCA General Counsel indicating that the affiliated congregation has been included in the ELCA's group exemption filing. This letter is comparable, in effect, to a determination letter issued to organizations that file application for exempt status on IRS Form 1023.

Below is an example of what the certification letter looks like:



**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***

Zion Lutheran Church  
202 East Summit AVE  
Fergus Falls, MN 56537  
EIN: 41-0760811

Zion Lutheran Church is listed on the official roster of congregations 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.

October 26, 2018

Very truly yours,

Thomas A. Cunniff  
General Counsel

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

## Other Important Tax Related Documents

- **Federal Employer Identification Number**  
for example: 41-0760123
- **Minnesota Sales Tax Exemption**  
for example: 7122123

<https://www.revenue.state.mn.us/guide/qualifying-nonprofit-exempt-status>

## Other Helpful Resources

- **TechSoup**

TechSoup supports nonprofits, charities, and libraries by providing access to donations and discounts on software, hardware, technical services and training.

<https://www.techsoup.org>