

8.410:  
Group Tax-Exempt Ruling

Internal Revenue Service

Department of the Treasury

District  
Director

230 South Dearborn Street  
Chicago, IL 60604

Lutheran Church-Missouri Synod  
Attn: George Horensky  
1333 South Kirkwood Road  
St. Louis, Missouri 63122

Date: JUN 03 1992

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Re: 43-0668188

Gentlemen:

In a letter dated January 8, 1965 your organization was issued a group ruling under Code Section 501(c)(3) of the Internal Revenue Code to cover your subordinate units. Based on the information recently submitted it is held that the subordinate units referenced below by category are those to be covered by the group ruling:

1. Your fund-raising and fund-administering entities, presently consisting of The Lutheran Church-Missouri Synod Foundation.
2. Your archives, presently consisting of Concordia Historical Institute.
3. The districts of the Synod existing within the United States, including the circuits within those districts.
4. The incorporated church extension, funds of the Synod and its districts, presently consisting of (i) Lutheran Church Extension Fund-Missouri Synod, (ii) Ohio District Lutheran Church Extension Fund, Inc., (iii) The Church Extension Board of the Michigan District of the Lutheran Church-Missouri Synod, and (iv) The Southeastern District-Lutheran Church Missouri Synod Church Extension Fund, Inc.
5. The institutions of higher education of the Synod.
6. The member congregations of the Synod, including those in the formative stages of membership.
7. The elementary schools, middle schools and junior high schools, and high schools (a) that are operated by member congregations of the Synod and are not separately incorporated, (b) as well as those that are either separately incorporated or are otherwise identified as entities separate from congregations and which have consented in writing to be included in this group ruling.

Donors may deduct contributions to these organization as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code Sections 2055, 2106, and 2522.

Because this letter could help resolve any questions about subordinates which are covered by this ruling, you should keep it in your permanent records.

Sincerely yours,

A handwritten signature in black ink, reading "R. S. Wintrode, Jr." The signature is written in a cursive style with a large, looped initial "R".

R. S. Wintrode, Jr.  
District Director