

LUTHERAN WOMEN'S MISSIONARY LEAGUE IRS GUIDELINES AND INFORMATION

The Lutheran Women's Missionary League (LWML) is an integrated auxiliary of The Lutheran Church – Missouri Synod. The LWML is not required to file an annual information return Form 990.

National LWML files all necessary paperwork for national and its districts with the Internal Revenue Service (IRS) to maintain our tax-exempt status. The IRS then sends the LWML a letter with their response to our request. This letter is posted on the website listed below. Maintaining this tax-exempt status is important so that donors may deduct contributions made to the LWML as provided in section 170 of the Code.

Districts are subordinate organizations to the national LWML and are exempt from filing a 990 series return/notice per Internal Revenue Code 6033(a)(3)(A)(i).

The Group Exempt Number (GEN) for the Lutheran Women's Missionary League (LWML) is 1754.

The Employer Identification Number (EIN) for national LWML is 43-0670932.

Each LWML district has its own EIN even though the group has no employees and operates under the umbrella of the national LWML. This number identifies the district group; the listing of these numbers can be found on the LWML website address listed below.

Each zone within its district must use its district's EIN for financial matters such as bank accounts and other legal paperwork.

The districts and zones must use the **legal name** of the district and zone for legal paperwork and financial matters. This listing can also be found on the LWML website. Punctuation and order of words is essential. If these guidelines are not followed completely, your organization may not be recognized as not-for-profit. This is an example of how the legal name should appear on legal documents and bank accounts using the first two lines for districts and all three lines for zones:

Lutheran Women's Missionary League
Oklahoma District
Panhandle Zone

Please reference the IRS information on the LWML's website at <https://www.lwml.org/database/login-system/dp/docs> under "Important IRS Information." If you receive any notices from the IRS, please contact me. Do not speak with the IRS directly. The LWML legal counsel and I will work on each question as it arises.

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