Legal Issues
Tax Status & Exemptions

Evangelical Lutheran Church in America
God's work. Our hands.

Does my congregation have to file the IRS Form 990 or 990T to report income?

ELCA congregations are not required to file IRS Form 990. **IRS Publication 1828** explains this on page 22:

Exceptions to file Form 990, 990-EZ and 990-N
The following is a list of some of the organizations that are not required to file Form 990, 990EZ or 990-N:

- Churches (as opposed to "religious organizations," defined earlier)
- Inter-church organizations of local units of a church
- Mission societies sponsored by or affiliated with one or more churches or church denomination, if more than half of the activities are conducted in, or directed at, persons in foreign countries
- An exclusively religious activity of any religious order

See the form instructions for a list of other organizations that are not required to file.

Some congregations that have unrelated business income must file IRS Form 990 T to report unrelated business income tax (UBIT).