

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 \(UBIT\)](#).

Legal Disclaimer

Information on this document does not constitute legal advice to anyone. In addition, the use of this document, and the sending or receipt of information through elca.org does not create attorney-client relationship of any sort. Visitors to elca.org should be aware that communication in this manner may not be considered as privileged or confidential. Individuals requiring legal assistance should engage a qualified attorney, licensed to practice law in the particular state or jurisdiction where the legal issues have arisen. Members of the ELCA, pastors, congregations, synods, and others affiliated with this church should always consult their own attorneys, accountants, or similar professionals whenever legal issues or problems arise. Neither the churchwide organization nor the general counsel is responsible for any loss, injury, liability, or damage related to your use of this document, whether from errors or omissions in the content of this document or any linked sites, from the site being down, or from any other use.