

**LOCAL CHURCH GROUP EXEMPTION APPLICATION**

UCC Local Churches that were granted standing on or after January 20, 2026 and want to join the UCC federal group tax exemption must complete this application. The Local Church must have standing as a Schedule 0 UCC Local Church or Schedule 4 Proposed Congregation/New Church Start.

A Local Church of the United Church of Christ is eligible for inclusion in the group exemption ruling if it:

- meets the requirements to be tax exempt under Internal Revenue Code § 501(c)(3);
- provides its Federal Employer Identification Number (EIN) in this application; and
- includes the following required uniform purpose statement in its governing instrument (articles of association, articles of incorporation, bylaws): **The purpose of this organization is to be a Local Church of the United Church of Christ as described in the United Church of Christ Constitution.**

**Include the governing instrument with this application.**

When the application is approved, the National Ministries can provide a letter to the church as proof of its tax-exempt status.

A Local Church can be exempt from federal income tax without being included in the UCC's group exemption ruling, but the National Ministries cannot provide proof of tax-exempt status. If you wish to be included in the UCC's group exemption ruling, please complete the form below.

For more information on this topic, including how to apply for an EIN, please see the Tax Exemption Resources page at [ucc.org](http://ucc.org).

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Legal Name of Local Church: \_\_\_\_\_

Street Address of Local Church: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Conference and Association: \_\_\_\_\_

Date Standing Granted by Association/Conference: \_\_\_\_\_

Type of Standing (Schedule 0 UCC Local Church or Schedule 4 Proposed Congregation): \_\_\_\_\_

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Federal Employer Identification Number: \_\_\_\_\_

**This must be the EIN assigned by the IRS to the legal name of the Local Church. Do not use the EIN of the Conference, Association, or any other organization.**

Name of Person Completing Form (Please Print): \_\_\_\_\_

Position of Person Completing Form: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

The Local Church identified above is affiliated with and, for IRS purposes, subject to the general supervision or control of the United Church of Christ and authorizes the United Church of Christ National Ministries to include the church in the UCC's group tax exemption. The Local Church hereby represents and acknowledges:

- it does not hold a separate determination letter issued to it by the IRS;
- it satisfies the requirements to be tax exempt under I.R.C. § 501(c)(3); and
- the UCC can remove the Local Church from the group exemption at any time for any reason.

The person signing below represents they have the authority to make these representations on behalf of the Local Church.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Email the signed form and the governing instrument to [generalcounsel@ucc.org](mailto:generalcounsel@ucc.org).**

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**For Use by the National Ministries only:**

I have reviewed this Local Church's governing instrument and approve their inclusion in the UCC's group exemption.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_