

## **501 (c) 3 Ruling Letter**

United Methodist Churches are classified as 501(c)3 non-profit organizations.

From time to time, you may receive requests for proof of your 501(c)3 status from donors, government agencies or event sponsors. They will want your Federal Tax ID Number and a copy of the Group Ruling Letter from the IRS.

Requests for copies must be made to the Legal Department of GCFA. You can request a copy any time at <http://umgroupruling.org> or contact them at [legal@gcfa.org](mailto:legal@gcfa.org) or 866-367-4232. They will need your church name and address, Employer Identification Number (EIN) and approximate charter date.

Note that groups may look at the registry of non-profit organizations and be concerned that they do not find the name of your church. This is because the ruling is made in the name of the United Methodist Church as a whole and GCFA has the responsibility of determining who is a qualified organization under their auspices.

Groups with questions can contact GCFA. See the contact information above.