AGREEMENT TO PARTICIPATE IN GROUP EXEMPTION LETTER
OF LOUISIANA BAPTIST CONVENTION
TO COMPLY WITH I.R.S. REVENUE PROCEDURE 2026-8

In order for the Louisiana Baptist Convention and its member churches to comply with I.R.S. Revenue Procedure 2026-8 recently enacted, this agreement and information form is being sent to all cooperating churches in Louisiana who are or wish to become a participant in the Group Exemption granted by the I.R.S. to the Convention, its subsidiary related organizations, and affiliated churches. Participation in this Group Exemption allows the qualifying church to use the I.R.S. issued 4-digit Group Exemption Number given to the Convention recognizing that church's status as exempt from filing many I.R.S. forms and paying taxes on income received as a qualified religious organization I.R.S. Section 501(c)(3) of the Internal Revenue Code. **This Agreement does not affect the status of the church named herein as a member of the Convention; nor does it change Baptist polity concerning autonomy of the local church.** The church named herein may choose not to participate in the Louisiana Baptist Convention Group Exemption. Please complete with a "Yes" or "No" and return this signed form no later than November 30, 2026, to the office of the Executive Board in Alexandria, LA as indicated at the end of this form.

Section 1: If the Church named below agrees to participate in the Group Exemption Letter granted to the Louisiana Baptist Convention **and** if Section 2. a.- e. are true, check "YES." If the church does not want to participate in the Group Exemption **or** if one or more of Section 2. a.- e. statements are not true, check "NO":

YES ____ NO _____

If you checked "YES," please review Section 2. a.- e. below, sign at the end, and return. If you checked "NO," please sign at the end of this form and return.

Section 2: In order to qualify to participate in the Group Exemption granted to the Louisiana Baptist Convention, you agree to the following conditions required by the I.R.S. Revenue Procedure 2026-8 by electing "YES" above and authorize the Convention to include the Church as a participant in the Group Exemption:

a. Church affirms the Baptist Faith and Message adopted by the Southern Baptist Convention. ***louisianabaptists.org/BFM***
b. Church meets the qualifications stated in I.R.S. Code Section 501(c)(3).
c. Church acknowledges that it is a member church of the Louisiana Baptist Convention as stated in Article VI, Sections 5 and 6 of the Articles of Incorporation of the Louisiana Baptist Convention. ***louisianabaptists.org/AOI***
d. Church acknowledges that the Convention may choose to remove the Church as a participant in the Group Exemption at its sole discretion by giving the Church thirty days' notice at the email address below. For example, if the Church should fail to qualify as a member church described in Article VI, Sections 5 and 6 of the Articles of Incorporation of the Louisiana Baptist Convention, removal may become warranted.
e. Church understands that it may file an application with the I.R.S. to obtain its own separate I.R.S. Code Section 501(c)(3) declaration without participating in the Group Exemption granted to the Louisiana Baptist Convention.

Church Name: _____

Church Address: _____

By: _____ Date: _____
Authorized Church Representative signature

_____ Church Email: _____
Authorized Church Representative printed name

Please return this executed form by November 30, 2026 to the Executive Board via email or postal mail:

1. Via electronic mail: GroupExemption@LBC.org
2. Via postal mail to Louisiana Baptist Convention in the enclosed Business Reply Envelope