LOUISIANA BAPTISTS

October 27, 2026

Dear (name of Church):

As you may be aware, the I.R.S. approved in 1972 authority for the Louisiana Baptist Convention and its cooperating member churches the right to claim an exemption provided by I.R.S. Tax Code section 501(c)(3) without having to file your own church's application for recognition by the I.R.S. and also eliminates the necessity for the church to file certain tax forms and the payment of some taxes on income[1] of the church. However, in January 2026, the I.R.S. issued new guidelines which affect the reporting requirements placed upon the Louisiana Baptist Convention which do not directly affect your church unless you elect to withdraw from the Group Exemption Letter or fail to cooperate in furnishing standard identification information showing that the church qualifies and wishes to be included.

These regulations do not negatively impact our traditional Baptist polity. The local church is still a completely autonomous entity with no control authorized or sought by the Louisiana Baptist Convention. No financial or personal information on the church, its staff, or members is required to be disclosed. The information sought by the Louisiana Baptist Convention is the same information which is publicly available and is required by the Louisiana Baptist Convention Articles of Incorporation, Article VI. Membership, Sections 5 and 6 in order for the church to remain a member of the Convention.

In order for the Louisiana Baptist Convention to comply with these new regulations, it is necessary that the church review, complete, sign, and return the form entitled *"AGREEMENT TO PARTICIPATE IN GROUP EXEMPTION LETTER OF LOUISIANA BAPTIST CONVENTION TO COMPLY WITH I.R.S. REVENUE PROCEDURE 2026-8."* Instructions for returning the completed and signed form are found at the end of the form which is included with this letter. If you have any questions concerning the regulations, the form, or anything associated with this process, you may call the Group Exemption hotline at 318.449.4204 or email GroupExemption@LBC.org

It is imperative that this form be returned immediately but no later than November 30, 2026, in order to maintain your participation in the Louisiana Baptist Convention Group Exemption Letter. This timeline allows proper responses by the Convention to the new regulations issued by the I.R.S.

Your cooperation and assistance are appreciated in helping your church and the Convention maintain this Group Exemption, which in turn also saves your church much additional paperwork and time required for an individual application filed with the I.R.S. to have it grant the church a status as qualified under Section 501(c)(3).

Sincerely,

Dale Lingenfelter

[1] There are some sources of church income which remain subject to income tax. Consult your local tax professional for guidance upon the taxable status of any income received by the church.