

In response to inquiries that GCFA staff members have received, we offer the following informational content as you navigate how to proceed with the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

To the extent that a United Methodist local church may need to provide evidence of its 501(c)(3) status as part of the application process for a Paycheck Protection Program loan made available by the CARES Act, or in relation to any other financial assistance that is available pursuant to the CARES Act or any future economic stimulus legislation, it can provide a letter from GCFA stating the local church is included in the denomination's group exemption ruling. If a local church does not have such an inclusion letter from GCFA, the local church can quickly obtain one via the group ruling website, which is available here:

<http://umgroupruling.org>

If all of the information generated through the site is accurate, a local church can obtain a letter in about 5 minutes. If some information is incorrect, a local church can submit a comment to have that information corrected. (Unless a change is needed, a local church should leave the comment field blank, so as to not delay receiving a letter.) We are aware that local churches may need inclusion letters quickly, so we will be closely monitoring the need for any changes and will respond as quickly as possible.

Unfortunately, while an inclusion letter from GCFA does verify that a local church is a 501(c)(3) organization, it does not preclude the possibility that some banks will ask for different supporting documentation or may not understand the significance of the documentation they are being provided by the local church. IRS Publication 4573 provides important information about the meaning of an organization being included in a group exemption ruling. If a local church runs into a problem, providing a copy of Publication 4573 may be helpful in educating the bank, or other relevant entity. That publication is available here:

<https://www.irs.gov/charities-non-profits/group-exemption-resources>