

## Legal Address & Federal Tax ID Number

Legal Name: Luther Seminary

Legal Address: 2481 Como Avenue  
St. Paul, MN

Federal Tax ID  
Number: 41-1425961

Incorporated in the  
State of Minnesota: #4437327

## Exempt Status

Luther Seminary has been granted exemption under a group ruling as an institution owned by the parent church body, The Evangelical Lutheran Church in America.

- As such, we are exempt from Federal Income Tax under section 501(c)(3) of the IRC.
- Contributions made to this seminary are deductible by donors as provided in Section 170 of the IRC.
- Bequests, legacies, devises, transfers or gifts are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the IRC.
- The Seminary is not a private foundation as defined in Section 509(a) of the IRC.

## Let us know your plans

If you have included Luther Seminary in your estate plans, please let us know at [tlarson001@luthersem.edu](mailto:tlarson001@luthersem.edu) or contact Tim Larson at (651)-641-3503. We would like to thank you for your generous commitment.

We are glad to provide you and your advisor with suggestions to assist you in your philanthropic planning. However, we cannot provide tax or legal advice, and we encourage all of our donors to obtain their own independent and professional advice.



### SEMINARY RELATIONS

2481 COMO AVENUE, ST. PAUL, MN 55108  
888-358-8437 | [luthersem.edu](http://luthersem.edu)