

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056
 Expires 5-31-96
 If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document) Lutheran Partners in Global Ministry, Inc.		2 Employer identification number (If none, see instructions.) :
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Gordon R. Olson (612) 722-8536
1c Address (number, street, and room or suite no.) 5217 Woodlawn Blvd.		
1d City or town, state, and ZIP code Minneapolis, MN 55417		4 Month the annual accounting period ends December
5 Date incorporated or formed July 10, 1995	6 Activity codes (See instructions.) 006 005 029	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
9 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see instructions).		
10 Has the organization filed Federal income tax returns or exempt organization information returns? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

CLIENT'S COPY

11 Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See **Specific Instructions, Part I, Line 11.**) Get Pub. 557, **Tax-Exempt Status for Your Organization, for examples of organizational documents.**

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here _____ President _____ 1-9-96 _____
 (Signature) (Title or authority of signer) (Date)

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attached: Lutheran Partners in Global Ministry
Goals and Methods for Attaining Them

I, II, III, IV

ADDENDUM - PAGES 1 & 2

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- 2 What are or will be the organization's sources of financial support? List in order of size.

The anticipated range of contributions by individuals and churches is \$5.00 to \$5000.00

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- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

Solicitation materials are not presently available. They are expected to be completed by June, 1997.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

See attached

ADDENDUM - PAGE 4

b Annual compensation

See attached

ADDENDUM - PAGE 4

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions, Part II, Line 4d.**) Yes No
If "Yes," explain.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 7.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5, before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

7 If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

8 Is the organization a private foundation?

- Yes (Answer question on line 9.)
 No (Answer question on line 10 and proceed as instructed.)

9 If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E)
 No

After answering the question on this line, go to Part IV.

10 If you answer "No" to the question on line 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|---|---|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block i. The
organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or
Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question

15. If you checked box g in question 10, go to questions 12 and 13.

If you checked box h, i, or j, go to question 11.

Part III Technical Requirements (Continued)

11 If you checked box h, i, or j on line 10, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions on lines 12 through 15.)
 An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e) of Part IV-A _____
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

14 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions, Part II, Line 4d.**)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 7/1/95 to 12/31/95	(b) 19.....	(c) 19.....	(d) 19.....	
Revenue	1	Gifts, grants, and contributions received (not including unusual grants—see instructions).	See attached	See attached		
	2	Membership fees received				
	3	Gross investment income (see instructions for definition)	ADDENDUM-	ADDENDUM-		
	4	Net income from organization's unrelated business activities not included on line 3	PAGE 5	PAGE 3		
	5	Tax revenues levied for and either paid to or spent on behalf of the organization				
	6	Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)				
	7	Other income (not including gain or loss from sale of capital assets) (attach schedule)				
	8	Total (add lines 1 through 7)				
	9	Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513				
	10	Total (add lines 8 and 9)				
	11	Gain or loss from sale of capital assets (attach schedule)				
	12	Unusual grants				
	13	Total revenue (add lines 10 through 12)				
Expenses	14	Fundraising expenses				
	15	Contributions, gifts, grants, and similar amounts paid (attach schedule)				
	16	Disbursements to or for benefit of members (attach schedule)				
	17	Compensation of officers, directors, and trustees (attach schedule)				
	18	Other salaries and wages				
	19	Interest				
	20	Occupancy (rent, utilities, etc.)				
	21	Depreciation and depletion				
	22	Other (attach schedule)				
	23	Total expenses (add lines 14 through 22)				
	24	Excess of revenue over expenses (line 13 minus line 23)				

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)

Current tax year
Date 12-31-95

Assets		
1	Cash	\$625.26
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (attach schedule)	
5	Corporate stocks (attach schedule)	
6	Mortgage loans (attach schedule)	
7	Other investments (attach schedule)	
8	Depreciable and depletable assets (attach schedule)	
9	Land	
10	Other assets (attach schedule)	
11	Total assets (add lines 1 through 10)	\$625.26
Liabilities		
12	Accounts payable	
13	Contributions, gifts, grants, etc., payable	
14	Mortgages and notes payable (attach schedule)	
15	Other liabilities (attach schedule)	
16	Total liabilities (add lines 12 through 15)	-0-
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$625.26
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	\$625.26

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

ADDENDUM - Page 1

**Lutheran Partners in Global Ministry
Goals and Methods for Attaining Them
October, 1995**

I. To build relationships within the Lutheran Church here and abroad

1. Introduce American congregations and synods to other congregations and synods abroad by challenging them to work together to attain common goals - i.e. develop liturgies, print literature, village development projects.
We will find ways to help churches in America locate and communicate with people in churches in developing countries. They can work together to provide Christian literature and Bibles, develop curriculum and provide materials for education of adults and children, or assist in a special need - clean water, painting, building, etc.
2. Encourage and facilitate travel exchanges, work projects, study exchanges
Make contacts and arrangements for people to travel abroad or hosts guests from abroad. Individuals or groups could travel abroad for work projects such as home or church building, maintenance work, teaching. Men or women from developing countries may study in the U.S. financed by an American congregation.

II. To raise the level of awareness of mission within our Lutheran congregations through education

1. Direct mission education resources to congregations - brochures, children's materials, video tapes
Many education resources are available to churches, but people need to know where to find such resources. Lutheran Partners in Global Ministry will provide churches with information to educate their members on mission in various parts of the world.
2. Sponsor seminars for mission awareness and mission leadership
We will use our resources of people (experts in the field of global mission) to hold educational sessions in order to make congregations more aware of opportunities to get involved in ministering to people throughout the world.
3. Develop video and media presentations for promoting global mission
Some of our financial resources will be used to invest in video presentations to be used by churches throughout the U.S. These videos will inspire and educate congregations.

III. To improve communication within the mission elements of the Lutheran Church and between congregations and global counterparts

1. Be a liaison between the Evangelical Lutheran Church's Division for Global Mission and congregations and synods
The arm for mission in the Lutheran Church is its Division for Global Mission (DGM). Because of the enormous size of the Lutheran Church in America, congregations feel separated from the mission program and need someone who will meet with them and talk to them directly about involvement in global ministry.
2. Assist in developing new methods of communication between congregations - encourage sharing via letters, faxes, e-mail
Many congregations find it difficult to begin the process of communication because they do not realize that modern methods make it possible to keep a running dialog between

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- congregations on opposite sides of the globe. We will show people the possibilities.*
3. Target and train people who are interested and skilled in communication
We will try to find people in each church who have equipment and who are interested in expanding their world by leading the communication efforts

IV. To raise funds for mission - supply needs, encourage, stimulate, excite, inspire

1. Work with projects that are referred to us through the ELCA Division for Global Mission or come directly from mission synods or congregations - i.e. construction projects, development or educational projects, equipment and material needs
One of the important goals of Lutheran Partners in Global Ministry is to raise funds for worthy projects that aid in improving the infrastructure of missions involving schools, seminaries, churches, clinics, hospitals, homes for missionaries, offices. The organization will also encourage smaller projects such as those described in the brochure attached - "Response"
2. Challenge congregations to fund such projects
Lutheran Partners in Global Ministry plans to solicit congregations to provide funds for projects such as those listed above.
3. Challenge individuals to fund such projects
Lutheran Partners in Global Ministry plans to solicit individuals to provide funds for projects such as those listed above.
4. Develop newsletters, brochures and mailing/telephone lists
Lutheran Partners in Global Ministry will develop a periodic newsletter telling of our projects and opportunities for involvement in global ministry. We will use the mail and telephone to communicate with all our clients and constituents.

Note: Lutheran Partners in Global Ministry will establish an office in Minneapolis. Volunteers will be used as much as possible to staff the office to receive information, send mailings and provide support. The initial office will be set up in a private home at 5217 Woodlawn Blvd. to cut rental and equipment expenses.

ADDENDUM - Page 3

Lutheran Partners in Global Ministry
Budget Proposal 1996-1997

Year I - 1996

Anticipated revenue:	\$5300.00
Anticipated disbursements:	
Office supplies (paper, equipment)	\$1200.00
Brochure/stationary printing	600.00
Postage/phone	1000.00
Travel	900.00
Program development (includes miscellaneous expenses for educational seminars, etc.)	1000.00
	<hr/>
Total:	\$5300.00

Year II - 1997

Anticipated revenue:	\$9500.00
Anticipated disbursements:	
Office (Computer, paper, copy machine)	\$3000.00
Postage/Phone	1000.00
Travel	1500.00
Program development (seminars, video, brochures newsletters)	3000.00
Salaries (secretarial)	1000.00
	<hr/>
Total:	\$9500.00

ADDENDUM - Page 4

**Lutheran Partners in Global Ministry
Board of Directors 1995-96**

President:

Gordon Olson
5217 Woodlawn Blvd.
Minneapolis, MN 55417
(612) 722-8536

Secretary/Treasurer:

Naomi Christensen
5016 York Ave. So.
Minneapolis, MN 55410
(612) 927-8766

Poul Bertelsen
16329 Lake St. Ext.
Minnetonka, MN 55345
(612) 933-9631

Lorens Brynestad
5713 Grace Terrace
Edina, MN 55439
(612) 946-1857

Shelly Franz
1191 Pike Lake Dr.
New Brighton, MN 55112
(612) 631-8978

Betty Olson
5217 Woodlawn Blvd.
Minneapolis, MN 55417
(612) 722-8536

David Olson
301 County Road 19
Excelsior, MN 55331
(612) 474-8893

No officers or directors are currently being compensated.

LUTHERAN PARTNERS IN GLOBAL MINISTRY
FINAL 1995 DONOR LIST

Carlson	Bob & Margie	4405 Dorset Drive	Rockford IL 61114	100.00
Franz/Waddell	Shelly/Tom	1191 Pike Lake Drive	New Brighton MN 55112	100.00
Mt Calvary	Lutheran Church	301 County Rd 19	Excelsior MN 55331	500.00
Nelson	Mark & Kathleen	2778 Lark Rise	Rockford IL 61114	200.00
Oliver	Presbyterian Church	2547 Bloomington Ave S	Minneapolis MN 55407	30.00
Olson	Gordon & Betty	5217 Woodlawn Blvd	Minneapolis MN 55417	100.00
				<u>1,030.00</u>

donor:12/31/95

LUTHERAN PARTNERS IN GLOBAL MINISTRY
FINAL 1995 EXPENSES

11/20	Atlantic Press: Stationary, Envelopes, 2nd Sheet	173.34
11/20	Byerly's Postmaster: Stamps	6.40
12/6	Hansen, Jergenson, Nergaard & Co: IRS Review	180.00
12/13	Purchase Endorsement Stamp	26.50
12/22	Purchase Customized Checks	18.50
		<u>404.74</u>

lp:sp:12/31/95