

IRS CHURCH QUALIFER FORM

The Internal Revenue Service uses 14 characteristics to determine whether an organization qualifies as a church.

All applicants applying as a church, without 501 (c)(3) status, should provide a letter from the church on its letterhead. The letter should be signed by its chief executive officer affirming that the organization is, in fact, a church and essentially meets the spirit of the 14 criteria employed by the IRS in defining a church. (See following page for example of such letter.)

In addition to the letter, please attach examples that demonstrate the 14 point criteria. Demonstration of 10 criteria is required, the first 8 are mandatory.

MANDATORY CRITERIA	POSSIBLE SOURCES FOR DOCUMENTATION	DOCUMENTATION ATTACHED
A distinct legal existence	Articles of Incorporation filed with the state and / or Letter from IRS showing Employer ID number	<input type="checkbox"/>
A recognized creed and form of worship	Articles of Incorporation, By Laws, Church Bulletin	<input type="checkbox"/>
A definite and distinct ecclesiastical government	Articles of Incorporation, By Laws, or Organization Chart with titles and positions	<input type="checkbox"/>
A membership not associated with any other church or denomination	Statement of mission, objectives and goals of the church signed by the pastor and three others	<input type="checkbox"/>
Ordained ministers elected after completing prescribed courses of study	Copy of Ordination and diploma	<input type="checkbox"/>
Established places of worship	Church bulletin, Newsletter	<input type="checkbox"/>
Regular congregations	Church bulletin, Newsletter	<input type="checkbox"/>
Regular religious services	Church bulletin, Newsletter	<input type="checkbox"/>
SELECTED CRITERIA (choose 2)	POSSIBLE SOURCES FOR DOCUMENTATION	DOCUMENTATION ATTACHED
A formal code of doctrine and discipline	Articles of Incorporation, By Laws	<input type="checkbox"/>
A distinct religious history	A brief written history	<input type="checkbox"/>
A complete organization of ordained ministers ministering the their congregations	Church bulletin or other published document listing the ministers <u>or</u> copy of Ordination certificates	<input type="checkbox"/>
A literature of its own	Newsletter <u>or</u> Day of Worship Program	<input type="checkbox"/>
Religious instruction of the young	Church bulletin, Newsletter	<input type="checkbox"/>
Schools for the preparation of its ministers	Copy of diploma with school name <u>or</u> list of school names	<input type="checkbox"/>

As a duly authorized officer of _____ (church name), I certify that this organization meets the requirements indicated for identification as a church and has not applied to the IRS for 501(c)(3) status and been denied, or has not had its 501 (c)(3) status revoked by the IRS.

(Signature) Executive Director, Pastor, Etc.

(Date)

(Print Name)

Revised: 1/31/2018

**Sample Confirmation Letter on Church Letterhead
to accompany 14-Point Criteria Checklist**

Potential Agency Ministries
111 Sunny Lane
Louisville, KY 40202

Dear Dare to Care Food Bank:

I, Jane/John Doe, am the Pastor and Chief Executive Officer of *Potential Agency Ministries*. I am writing to affirm that *Potential Agency Ministries* is in fact a church, defined by the IRS as a 501 (c)(3) equivalent (Pub. 1828, *Tax Guide for Churches and Religious Organizations*). Furthermore, *Potential Agency Ministries* complies with the spirit of the 14-point criteria employed by the IRS in defining a Church.

Potential Agency Ministries is incorporated under the laws of the *Commonwealth of Kentucky* or *State of Indiana* as a non-profit organization. Our articles of incorporation (copy attached) list our creed and form of worship. We are non-denominational and not affiliated with any other denomination and we have a distinct ecclesiastical form of government. We have met as a church continuously for the past 5 years, conducting regular worship and instruction at a regular place of worship. We have various Sunday school classes and our pastor is an ordained minister.

Sincerely,

Jane / John Doe
Executive Director, Pastor, Etc.

Enclosures: Articles of Incorporation
 Copy of Pastor's Certificates of Ordination
 By Laws
 Statement of Mission, Objectives and Goals of the Church
 Brochure \ Church Bulletin \ Newsletter \ Other Informative Documents