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**IRS Church Qualifier Form**

**Applicants applying as a church that do not have a 501(c)(3) designation or belong to a denomination with a 501(c)(3) status, are required to meet 9 of the criteria outlined below as defined by the Internal Revenue Service (IRS).** The IRS uses 14 characteristics to determine whether an organization qualifies as a church.

**In addition to the documents attached to support the 9 criteria, the church is also required to submit a letter, on church letterhead, 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, signed by its chief executive director (see following page for letter example).

|  |  |  |
| --- | --- | --- |
| **CRITERIA** | **POSSIBLE SOURCES FOR DOCUMENTATION\***  **\*One document may meet several criteria.** | **DOCUMENTATION**  **ATTACHED** |
| A distinct legal existence | Articles of Incorporation filed with the state **and/or**  Letter from IRS showing Employer ID number |  |
| A recognized creed and form of worship | Articles of Incorporation, By Laws, **or** Church Bulletin |  |
| A definite and distinct ecclesiastical  government | Articles of Incorporation, By Laws, Organization  Chart with titles and positions, **or** Annual Report Filing |  |
| A membership not associated with any other church or denomination | Statement of mission, objectives and/or goals of the church |  |
| Ordained ministers elected after  completing prescribed courses of study | Copy of Ordination **and** diploma |  |
| Established places of worship | Church bulletin **or** Newsletter |  |
| Regular congregations | Church bulletin **or** Newsletter |  |
| Regular religious services | Church bulletin **or** Newsletter |  |
| A formal code of doctrine and discipline | Articles of Incorporation **or** By Laws |  |
| A distinct religious history | A brief written history |  |
| A complete organization of ordained  ministers ministering their congregations | Church bulletin/other published document listing the ministers **or** copy of Ordination certificates |  |
| A literature of its own | Newsletter **or** Day of Worship Program |  |
| Religious instruction of the young | Church bulletin, Newsletter |  |
| Schools for the preparation of its ministers | Copy of diploma with school name **or** list of school names |  |
| **Letter on church letterhead signed by its chief executive officer affirming that the organization is, in fact, a church and essentially meets the spirit of the 14 criteria.** | |  |

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.

**Executive Director/Pastor Name: ­­­­­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

(print) (sign)

**Executive Director/Pastor Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date**: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**



***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.

Attachments: 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