

IRS Church Qualifier Form

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

All applicants applying as a church should provide a letter from the church on its letterhead. It 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.

Please attach examples that demonstrate the 14 point criteria. Demonstration of 10 criteria is required, the first 6 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"/>
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 4)	POSSIBLE SOURCES FOR DOCUMENTATION	DOCUMENTATION ATTACHED
A formal code of doctrine and discipline	Articles of Incorporation, By Laws	<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"/>
A distinct religious history	A brief written history	<input type="checkbox"/>
A complete organization of ordained ministers ministering to their congregations	Church bulletin or other published document listing the ministers or copy of ordination certificates.	<input type="checkbox"/>
Ordained ministers elected after completing prescribed courses of study	Copy of Ordination and diploma	<input type="checkbox"/>
A literature of its own	Newsletter or Sunday morning program	<input type="checkbox"/>
Sunday schools for religious instruction of the young	Church bulletin, Newsletter	<input type="checkbox"/>
Schools for the preparation of its ministers	Copy of diploma with school name or 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.

 (Signature) Executive Director, Pastor, Etc. (Date) (Print Name)

 (Date)

 (Print Name)

Sample Confirmation Letter on Church Letterhead to accompany 14-Pt. Checklist

Feeding San Diego

9477 Waples St Ste 100

San Diego, CA 92121

Date

Dear Care and Share 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. 557). 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 State of Colorado 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

Bylaws

Brochure\Informative Documents