



Church Qualifier Form

A Feeding San Diego agency partner must be a 501 (c) (3) charity or equivalent. Section 508(c) of the Internal Revenue Code provides that “churches, their integrated auxiliaries and conventions or associations of churches” are exempt from the law requiring nonprofits to apply for tax exempt status under section 501 (c)(3) of the Code.

Although churches are not required to have a determination letter, Feeding San Diego is required to keep documentation of 501(c)(3) status in each agency’s file.

As a church, one of the following documents must be provided for this purpose:

1. Your church’s 501(c)(3) letter from the IRS - a 501(c)(3) letter is a federal letter issued by the IRS and is NOT the same as your state tax-exempt information. Many denominations or larger church groups such as the PCUSA (Presbyterian Church USA), Catholic Charities, etc. have a blanket 501(c)(3) determination letter which is available through the main office or headquarters. These organizations have a public listing of all ministry organizations affiliated with their group. If your church is a part of a denomination or larger church group, please send a copy of their 501(c)(3) determination letter and a letter or public listing connecting your church with this denomination or larger group.

2. If your church is not part of a denomination or larger church group, it may still qualify as a 501(c)(3) organization if it meets certain requirements as determined by the IRS. On the back of this page is a Church Qualifier Form with an explanation of these IRS requirements. If your church falls into this category, please complete the Church Qualifier Form.

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

In accordance with this provision, Feeding San Diego has established a policy which requires that any church must certify that at least 10 (ten) of these characteristics are evidenced by their program.

Please check the appropriate items in the listing below.

The characteristics are as follows:

- 1) A distinct legal existence
- 2) A recognized creed and form of worship
- 3) A definite and distinct ecclesiastical government
- 4) A formal code of doctrine and discipline
- 5) A membership not associated with any other church or denomination
- 6) A distinct religious history

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- ___ 7) A complete organization of ordained ministers ministering to congregations
- ___ 8) Ordained ministers elected after completing prescribed courses of study
- ___ 9) A literature of its own
- ___ 10) Established places of worship
- ___ 11) Regular congregations
- ___ 12) Regular religious' services
- ___ 13) Sunday school for religious instruction of the young
- ___ 14) Schools for the preparation of its ministers

Church Tax Exempt Number: _____

The duly authorized officers of your church must certify that the organization meets the requirements indicated for identification as a church.

IMPORTANT – If your church is unincorporated, you must certify that the organization has not applied to the IRS for 501(c)(3) status and been denied, nor has it had its 501(c)(3) status revoked by the IRS

As the Pastor of _____ (church name), I certify that this organization meets the requirements indicated for identification as a church.

Signature of Pastor _____

Print or type name _____

Address _____

City _____, State _____ Zip _____

Date _____