

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	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 Constitution	<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 from a school of divinity	<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)