

14-Point Criteria for a Religious Organization

An agency which is a Church, but is not incorporated as such or has not applied for 501(c)(3) status or has not had the Internal Revenue Service revoke its 501(c)(3) status, still qualifies for exempt status if they are indeed a Church. The following 14 criteria are used by the IRS to define what a Church is. Their purpose is not to be rigid guidelines, but instead to filter out potential tax-avoidance schemes. Considerable leeway is involved in their interpretation. For example, an independent church would not be part of a larger denomination - churches may or may not have schools for training their ministers - and Friends Meetings found within the Quaker denomination will not have a minister.

Their purpose is instead to determine if a Church meets these guidelines *'in spirit'*, if not necessarily the letter.

After you recreate this list on your church letterhead (we can email it to you, please check all that applies to your organization:

- (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 Distinct Religious History
- (6) A Membership Not Associated with any (other) Church or Denomination
- (7) A Complete Organization of Ordained Ministers Ministering to their 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 Schools for Religious Instruction of the Young
- (14) Schools for the Preparation of Its Ministers

Note: At least nine of the above 14 points must be checked.

Please send supporting documents, such as your church bulletin, brochure, newsletter, church mission, or history and/or any tangible documents you can provide. Thank you for your cooperation. The following information needs to be included at the bottom of your letter.

Church Name: _____

Signature of Senior Church Agent: _____

Title

Date