**Documentation List: Independent Churches & Religious Organizations**

The following criteria are used by the Internal Revenue Service to determine that an organization is actually a church or other religious organization. Your agency must provide documentation showing that it meets 10 of the 14 criteria. The first seven are required.

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| **Mandatory Criteria:** | **Possible Sources for Documentation:** | **Documentation**  **Attached:** |
| ▪ A distinct legal existence | Letter from IRS showing Employee ID# | **□** |
| ▪ A definite and distinct religious  government | By-laws, Constitution, Articles of Incorporation | **□** |
| ▪ A membership associated with only one church body or denomination, or independent | Letter from denomination to which the church belongs or By-laws, Constitution, Articles of Incorporation | **□** |
| ▪ A complete organization with ordained ministers ministering to their congregations | By-laws, Constitution, Articles of Incorporation |  |
| ▪ Established places of worship | Church bulletin, newsletter, etc | **□** |
| ▪ Regular congregations | Church bulletin, newsletter | **□** |
| ▪ Regular religious services | Church bulletin, newsletter, hymnal | **□** |
| **Selected Criteria: (3 or more):** |  |  |
| ▪ A recognized creed and form of worship | By-laws, Constitution, Articles of Incorporation, Order of Worship, hymnal, pamphlets | **□** |
| ▪ A formal code of doctrine and discipline | By-laws, Constitution, Articles of Incorporation | **□** |
| ▪ A distinct religious history | Minutes from first church meeting or written historical account | **□** |
| ▪ Ordained ministers elected after completing prescribed courses of related religious study | Copy of ordination and diploma | **□** |
| ▪ Church literature | Hymnal, books | **□** |
| ▪ Sunday Schools for religious instruction of the young | Church bulletin, newsletter, | **□** |
| ▪ Schools for the preparation of its ministers | Copy of diploma from a  school of divinity | **□** |

This information is necessary in order for the Food Bank to be in compliance with IRS regulations of a participating organization’s 501(c)(3) status, or appropriate documentation of church status. These materials protect the Food Bank and its member groups in making certain that Food Bank products are used for the proper purposes and people, and are in accordance with the laws that permit the donors of the food to take the tax deductions allowed. They also protect the organizations and the Food Bank in maintaining their nonprofit, charitable designations.