

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.

Agency: _____

Program Director: _____

Signature: _____

Mandatory Criteria:	Possible Sources for Documentation:	Documentation Attached:
▪ A distinct legal existence	Letter from IRS showing Employee ID#	<input type="checkbox"/>
▪ A definite and distinct ecclesiastical government	By-laws, Articles of Constitution	<input type="checkbox"/>
▪ A membership not associated with any other church or denomination		<input type="checkbox"/>
▪ A complete organization or ordained Ministers ministering to their congregations		<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: (Select 3 or more):		
▪ A recognized creed and form of worship	By-laws, pamphlet	<input type="checkbox"/>
▪ A formal code of doctrine and discipline	By-laws, Articles of Constitution	<input type="checkbox"/>
▪ A distinct religious history	Minutes from first church meeting or written historical account	<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		<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"/>

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.