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Qualifier Form for Independent Churches and Religious Organizations

(Use this form only if your church DOES NOT have a 501c3)

Please submit a letter on your agency's letterhead stating that you do meet the IRS criteria for a church or religious organization. The letter needs to be signed by an authorized person within the organization. When the letter is submitted please attached the required documentation. 10 of the 14 IRS criteria must be met; the first five are mandatory.

Mandatory Criteria	Possible Sources for Documentation	Documentation Attached
A distinct legal existence	Letter from IRS showing Employer ID Number	
A recognized creed and form of worship	By-Laws, Pamphlet	
A definite and distinct ecclesiastical government	By-Laws, Articles of Constitution	
Established place of worship	Church bulletin, Newsletter	
Regular congregations	Church bulletin, Newsletter	
Selected Criteria (Choose five)	Possible Sources for Documentation	Documentation Attached
Regular religious services	Church bulletin, Newsletter	
Sunday School for the instruction of the young	Church bulletin, Newsletter	
A formal code of doctrine	By-Laws, Articles of Constitution	
A distinct religious history	Minutes from the first church meeting of written historical account	
Ordained ministers elected after prescribed course of study	Copy of Ordination and diploma	
Schools for preparation of ministers	Copy of diploma from a school of divinity	
A literature of its own	Copy of literature (published books, magazines, broadcast material)	
A membership not associated with any other church or denomination	Church member directory, list of members	
A complete organization of ordained ministers ministering to their congregations	Copy of Ordination certificates and list of all ordained ministers on organization's letterhead	

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

If your church is unincorporated: I certify that this organization has not applied to the IRS for 501(c)(3) status and has been denied, or has not had its 501(c)(3) status revoked by the IRS.

 Signature

 Date

 Print Name

 Print Title