

CHURCH ELIGIBILITY 501(c)(3) Status

A Tri-State Food Bank agency must be a 501(c)(3) charity or equivalent. Section 508(c) of the Internal Revenue Code provides that “churches, their integrated auxiliaries and conventions or associations of churches” are exempt from the law requiring nonprofits to apply for tax exempt status under section 501(c)(3) of the Code.

Although churches are not required to have a determination letter, Tri-State Food Bank is required to keep documentation of 501(c)(3) status in each agency’s file.

As a church, one of the following documents must be provided for this purpose:

1. Your church’s 501(c)(3) letter from the IRS - *a 501(c)(3) letter is a federal letter issued by the IRS and is NOT the same as your state tax-exempt information.* Many denominations or larger church groups such as the PCUSA (Presbyterian Church USA), Catholic Charities, etc. have a blanket 501(c)(3) determination letter which is available through the main office or headquarters. These organizations have a public listing of all ministry organizations affiliated with their group. If your church is a part of a denomination or larger church group, please send a copy of their 501(c)(3) determination letter and a letter or public listing connecting your church with this denomination or larger group.
2. If your church is not part of a denomination or larger church group, it may still qualify as a 501(c)(3) organization **if it meets certain requirements as determined by the IRS.** On the back of this page is a Church Qualifier Form with an explanation of these IRS requirements. If your church falls into this category, please complete the Church Qualifier Form.

****Tri-State Food Bank reserves the right to request further verification of the requirements as it may deem necessary.***

Church Eligibility Form

The Internal Revenue Service uses 14 points to determine whether an organization qualifies as a church. In accordance with this provision, Tri-State Food Bank requires that an organization which functions as a church must certify that these characteristics are evidenced by its program. The characteristics are as follows (please check all items that apply):

- 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

If any of these characteristics do not apply to your program, you must explain which ones are not applicable and why.

The duly authorized officers of your church must certify that the organization meets the requirements indicated for identification as a church.

IMPORTANT – *If your church is **unincorporated***, you must certify that the organization has not applied to the IRS for 501(c)(3) status and been denied, nor has it had its 501(c)(3) status revoked by the IRS.

Agency Name _____

Agency Address _____

Name of Pastor/Executive Director _____

Signature of Pastor/Executive Director

Title

Date

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