



Agency Requesting 14 Point Exemption: _____

Approved: _____ Denied: _____

Date: _____

IRS Church Qualifier Form

The IRS uses 14 characteristics to determine whether an organization qualifies as a church. All Second Harvest Food Bank of East TN applicants applying as a church should provide a letter from the church that is:

- On church letterhead
- Signed by chief executive officer
- Affirming that the organization is a church
- Affirming that the organization meets the spirit of the 14 criteria used by the IRS to define a church

In addition, please provide documentation of 11 of the following criteria; the first 6 are mandatory.

MANDATORY Criteria	Possible documentation	Documentation attached
A distinct legal existence	Articles of incorporation filed with the state and/or IRS letter with employer ID number	<input type="checkbox"/>
Recognized creed and form of worship	Articles of incorporation, bylaws, church bulletin	<input type="checkbox"/>
Definite and distinct ecclesiastical government	Articles of incorporation, bylaws, organization chart with titles and positions	<input type="checkbox"/>
Established places of worship	Bulletin or newsletter	<input type="checkbox"/>
Regular congregation	Bulletin or newsletter	<input type="checkbox"/>
Regular religious services	Bulletin or newsletter	<input type="checkbox"/>
SELECTED Criteria (choose 5)	Possible documentation	Documentation attached
Formal code of doctrine and discipline	Articles of incorporation, bylaws	<input type="checkbox"/>
Membership not associated with any other church or denomination	State of mission or objectives and goals of the church signed by pastor and 3 others	<input type="checkbox"/>
Distinct religious history	Brief written history	<input type="checkbox"/>
Ordained ministers elected after completing prescribed courses of study	Copy of ordination and diploma	<input type="checkbox"/>
Literature of its own	Newsletter or service program	<input type="checkbox"/>
Lessons for religious instruction of the young (e.g. Sunday school)	Church bulletin, newsletter	<input type="checkbox"/>
Schools for the preparation of its ministers	Copy of diploma with school name or list of school names	<input type="checkbox"/>
Complete organization of ordained ministers ministering to their congregations	Church bulletin or other published document listing the ministers or copy of ordination certificates	<input type="checkbox"/>