



10 of 14 Documentation List – Independent Churches and Religious Orgs

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 five are mandatory. Attach documentation and this checklist to your application packet.

Mandatory Criteria	Documentation Sources	Documentation Included
• A distinct legal existence	Letter from IRS showing Employer ID #, documentation from state of incorporation	<input type="checkbox"/>
• A recognized creed and form of worship	By-Laws or Pamphlet	<input type="checkbox"/>
• A definite and distinct ecclesiastical government	By-Laws, Articles of Incorporation	<input type="checkbox"/>
• Established place of worship	Church bulletin, newsletter	<input type="checkbox"/>
• Regular congregations	Church bulletin, newsletter	<input type="checkbox"/>
Optional Criteria (Select Five)	Documentation Sources	
• Regular religious services	Church bulletin, newsletter	<input type="checkbox"/>
• Sunday schools for the instruction of the young	Church bulletin, newsletter	<input type="checkbox"/>
• A formal code of doctrine and discipline	By-laws, Articles of Incorporation	<input type="checkbox"/>
• A distinct religious history	Minutes from first church meeting or written historical account	<input type="checkbox"/>
• Ordained ministers elected after a prescribed course of study	Copy of Ordination Diploma	<input type="checkbox"/>
• Schools for the preparation of ministers	Copy of Diploma from a school of divinity	<input type="checkbox"/>
• A literature of its own		<input type="checkbox"/>
• A membership not associated with any other church or denomination		<input type="checkbox"/>
• A complete organization of ordained ministers ministering to their congregations		<input type="checkbox"/>