



**Non-Denomination Churches**

Although Churches are classified as 501(c)(3) organizations, the IRS does not require that they file for an official designation of 501(c)(3) status individually. Your Church may be affiliated with a nationally recognized non-profit organization, namely your parent Church. An example of “Parent Church” may include, but are not limited to: Southern Baptist Convention, the Catholic Diocese, Pentecostal Church of America, or General Council of Assemblies of God, etc. Please include a copy of the letter from the IRS with your application if available. Please check the applicable boxes below:

- Has not applied to the IRS for 501 (c)(3) status and been denied
- Has not had its 501 (c)(3) status revoked by the IRS

If your church does not belong to a larger, tax-exempt organization and cannot provide your own 501(c)(3) designation letter, you are not automatically excluded from membership with the Capital Area Food Bank. In order for the Food Bank to be in compliance with these provisions, appropriate documentation of a participating organization’s 501(c)(3) status, a letter on Church letterhead signed by the pastor stating that your church will sponsor a food pantry or feeding program for the “ill, needy, infants”. The letter should also state that your church is unincorporated, has not applied to the IRS for 501(c)(3) status and been denied, or has not had it’s 501(c)(3) status revoked by the IRS. You should also include this document with the applicable blocks below checked.

The IRS uses the following 14 characteristics to determine whether an organization qualifies as a Church:

- 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 membership not associated with any other Church or denomination
- 6. A distinct religious history
- 7. A complete organization ordained ministers ministering to their congregations
- 8. Ordained ministers elected after completing prescribed courses of study
- 9. A literature of it’s 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 preparations of its ministers.

(Very few groups will meet all 14 criteria but, as a matter of policy, the Food Bank distributes only to Church entities that satisfy at least 10 of the stated criteria.)

*Please note:*

**We can not accept a Texas tax exemption certificate in lieu of the 501(c)(3)**

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*Signature*

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*Date*