



Church Qualifier Form

The Internal Revenue Service uses 14 characteristics to determine whether an organization qualifies as a church. In accordance with this provision, The Food Bank of Yolo County has established a policy which requires that an organization which functions as an independent, unincorporated church must certify that nine characteristics are evidenced by their program. The characteristics are as follows:

- _____ **1. A recognized creed and form of worship.** (i.e. Statement of regulations and/or beliefs)
- _____ **2. A distinct legal existence.** (Date of establishment, Board of Directors)
- _____ **3. A membership not associated with any other church or denomination.** (Church officials/ officers are exclusively part of the church and only that church)
- _____ **4. A distinct religious history.** (Background, date of establishment)
- _____ **5. A literature of its own.** (Bible, creed)
- _____ **6. Established places of worship.** (Church, meeting site)
- _____ **7. Regular congregations.** (Regular gathering of church members)
- _____ **8. Regular religious services.** (Dates and/ or times of mass, readings)
- _____ **9. A definite and distinct ecclesiastical government.** (Board of Directors, ministers)

As duly authorized officers of _____, we
(Church Name)

certify that this organization meets the requirements indicated for identification as a church. (Check appropriate items in the above listing)

Names:

Date: _____

* Note: The information in the parentheses is an example of each characteristic.