



CHURCH QUALIFIER FORM

The Internal Revenue Service uses 14 characteristics to determine whether an organization qualifies as a church. In accordance with this provision, Child Care Resources, Inc. requires that an organization which functions as an independent unincorporated church must certify that **at LEAST 9** of these characteristics are evidenced by its program. Documentation of checked items must be provided where appropriate.

The characteristics are as follows (please check all items that apply):

- ☐ a. A distinct legal existence
- ☐ b. A recognized creed and form of worship
- ☐ c. A definite and distinct ecclesiastical government
- ☐ d. A formal code of doctrine and discipline
- ☐ e. A distinct religious history
- ☐ f. A membership not associated with any other church or denomination
- ☐ g. A complete organization of ordained ministers ministering to their congregations
- ☐ h. Ordained ministers elected after completing prescribed courses of study
- ☐ i. A literature of its own
- ☐ j. Established places of worship
- ☐ k. Regular congregations
- ☐ l. Regular religious services
- ☐ m. Sunday Schools for religious instruction of the young
- ☐ n. Schools for the preparation of its ministers

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.

As a duly authorized officer of _____ (church name), I certify that this organization meets the requirements indicated for the identification as a church.

SIGNED: _____
Signature of Pastor

Date

Print Name of Pastor