



**What is 501 (c) (3) Status?**

- 501 (c) (3) status comes from the IRS. It allows people who donate money to charities to write-off their donations on their taxes. It is an incentive from the IRS for people to support charities. All charities with 501 (c) (3) status have to submit forms to the IRS requesting that status.

**Are Churches Required to Have 501 (c) (3) Status?**

- No. Churches are not required to have 501 (c) (3) status from the IRS for their supporters to write-off their contributions on their taxes. Contributions to churches are tax deductible based solely on the fact that they are given to an incorporated church.

**Why Does the Food Bank Have A 501 (c) (3) Requirement?**

- The Food Bank gets its food from food producers in the grocery industry. When they give food to agencies (food banks) that have 501 (c) (3) status (as the Food Bank does) they (the donors) are able to claim a tax deduction for their donation. By requiring that our member agencies have 501 (c) (3) status, we protect our supply of donations by insuring (to the food donors) that agencies who give out food they have donated meet that requirement. All of the Food Bank of Eastern Michigan's partner agencies must submit a copy of their 501 (c) (3) determination letter along with their completed application to be considered for partnership.

**What If Our Agency Wants to Apply to the Food Bank And Does Not Have 501 (c) (3) Status?**

- Churches are the only agencies that can become admitted to the Food Bank without having been granted 501 (c) (3) status from the IRS. By virtue of an exemption in the IRS code, churches can provide proof of equivalent 501 (c) (3) status in the form of a letter.



## Applying for Equivalent Status

Any applicant organization which is a church can submit a letter on its letterhead and signed by its Chief Executive Officer affirming that the organization is, in fact, a church, and has not applied to the IRS for 501 (c) (3) status and been denied, or has not had its 501 (c) (3) status revoked by the IRS, and essentially meets the following 14 criteria employed by the IRS in defining 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 Distinct Religious History
6. A Membership Not Associated With Any (other) Church or Denomination
7. A Compete Organization of Ordained Ministers Ministering to their Congregations
8. Ordained Ministers Elected After Completing Prescribed Courses of Study
9. A Literature of Its 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 Preparation of Ministers.

### **Preparing Your Letter for the Food Bank –**

The IRS and the Food Bank of Eastern Michigan recognize that not all legitimate churches will necessarily meet all 14 criteria. What your letter needs to establish is that your church clearly is a church within the spirit of the IRS' guidelines. For the sake of clarity, an acceptable sample letter has been included in this packet. You can type your churches information on that letter and submit it with your application.

### **Questions?**

Please direct all questions regarding the 501 (c) (3) requirements to Sarah Hierman, Director of Programs at the Food Bank of Eastern Michigan (810) 239-4441.

\_\_\_\_\_, \_\_\_\_\_, 2012

Agency Relations Department  
Food Bank of Eastern Michigan  
2312 Lapeer Rd.  
Flint, MI 48503

Dear Agency Relations Department,

I am writing to confirm that \_\_\_\_\_ is in fact, a church, and has not applied to the IRS for 501 (c) (3) status and been denied, or has not had its 501 (c) (3) status revoked by the IRS, and essentially meets the following 14 criteria employed by the IRS in defining a church.

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In essentially meeting the above criteria,

\_\_\_\_\_ qualifies within the spirit of section 501 (c) (3) of the IRS Code. Please grant our request for membership in the Food Bank of Eastern Michigan on these grounds.

Sincerely,

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