Criteria for Partnership with Non-501© 3 Organizations

Mid-Ohio Foodbank requires every agency partner to show proof of U.S. Internal Revenue Service recognition of 501(c)3 status as a nonprofit charity.

The allowable exception is for certain legitimate, recognized, nonprofit, charitable, religious organizations. The most common example is a small, independent church that has not acquired IRS 501(c)3 status.

Any applicant church may submit a letter on its church letterhead, signed by its chief executive officer, affirming that the organization (1) is a church; (2) has not applied to the IRS for 501(c)3 status and been denied; (3) has not had its 501(c)3 status revoked by the IRS; and (4) essentially meets the following fourteen 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 complete organization or ordained ministers ministering to their congregations
8) Ordained ministers elected after completing prescribed courses of study
9) A literature of its own
10) Established place(s) of worship
11) Regular congregations
12) Regular religious services
13) Sunday Schools or similar programs for religious instruction of the young
14) School(s) for the preparation of its ministers

Applicant church should submit materials to support their position relative to each of the fourteen criteria. Such materials might include brochures, publications, programs, letters of support, etc.

Not all legitimate churches will meet all fourteen criteria. What we seek to establish is that the organization clearly is a church within the spirit of the IRS guidelines.