

ATTACHMENT B

FOOD BANK OF NORTH CENTAL ARKANSAS

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 Arkansas Hunger Relief Alliance adopted a policy requiring a program operating under an organization which functions as an independent, unincorporated church to meet at least nine of the following characteristics. Each item checked must be proven with copies of printed material from your church, and these materials must be included with your application. Examples of items that your church might use as evidence to satisfy legal requirements are given below. Check each characteristic that applies to your church.

- _____ 1. A distinct legal existence *Example: Articles of Incorporation filed with the State*
- _____ 2. A recognized creed and form of worship
Example: Cover page and two pages of creed, copy of church bulletin
- _____ 3. A definite and distinct ecclesiastical government
Example: Organization chart of parent organization as well as local church, indicating names and addresses of officials
- _____ 4. A formal code of doctrine and discipline
Example: Copy of cover and first three pages of document
- _____ 5. A membership not associated with any other church or denomination
Example: Statement of mission, objectives and goals of the church signed by the pastor and three others
- _____ 6. A distinct religious history
Example: If member of recognized association, a copy of the church bulletin; if not associated with other churches, a brief written history
- _____ 7. A complete organization of ordained ministers ministering to their congregations
Example: Church bulletin or other published document listing ministers
- _____ 8. Ordained ministers elected after completing prescribed courses of study
Example: Appropriate documentation indicating ordination and courses of study
- _____ 9. A literature of its own *Example: Copy of selected cover pages of appropriate literature*
- _____ 10. Established places of worship *Example: Copy of church bulletin*
- _____ 11. Regular congregations *Example: Copy of church bulletin*
- _____ 12. Regular religious services *Example: Copy of church bulletin*
- _____ 13. Sunday schools for religious instruction of the young
Example: Copy of church bulletin indicating times for Sunday School
- _____ 14. Schools for the preparation of ministers
Example: List of names and addresses of schools