

INTERNAL REVENUE SERVICE INFORMATION FOR CHURCHES

Churches may refer to the *IRS Tax Guide for Churches and Other Religious Organizations* for information on their tax status.

This guide can be found at: <http://www.irs.gov/pub/irs-pdf/p1828.pdf>

The IRS Tax Guide says that there is an automatic exemption for churches, explaining that churches and other houses of worship, including mosques and synagogues, that "meet the requirements of IRC section 501(c)(3) are automatically considered tax exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS."

The IRS Tax Guide lists the 501(c)(3) requirements that churches must meet to be considered automatically exempt as:

- the organization must be organized and operated exclusively for religious, educational, scientific, or other charitable purposes,
- net earnings may not inure to the benefit of any private individual or shareholder,
- no substantial part of its activity may be attempting to influence legislation,
- the organization may not intervene in political campaigns, and
- the organization's purposes and activities may not be illegal or violate fundamental public policy.

To the extent the church asserts that it meets these requirements, they can be considered eligible as far as 501(c)(3) status is concerned.

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