



Certification of Tax Exempt Status for Churches and Integrated Auxiliary Organizations

Instructions: Please check the option that describes the organization and complete and include this form as part of the application documents and submit to Bright from the Start. Attention: Nutrition Program Coordinator.

Option 1: Church/religious organization with exemption through a Central/Parent Organization:

A church with a parent organization may wish to contact the parent organization to see if it has a *group ruling*. If the parent organization holds a group ruling, then the IRS may have already recognized the church as tax-exempt. Under the group exemption process, the parent organization becomes the holder of a group ruling that identifies other affiliated churches or other affiliated organizations. A church is recognized as tax-exempt if it is included in a list provided by the parent organization.

In this situation the organization **must** submit the following:

- 1) The copy of the 501(c) 3 letter for the parent organization; **and**
- 2) The list included with the group ruling showing the name of the church making an application to participate in the CACFP/SFSP.

If the organization cannot provide a list included with the group ruling, the person legally responsible for the church must write a verification statement certifying the church is included in the group ruling.

Option 2: Church/integrated auxiliary of a church does not have formal 501(c)(3) Exemption Letter:

Churches or integrated auxiliaries of a church are not required to apply for or provide documentation of tax exempt status issued by the Internal Revenue Code of 1986. Churches are not required to formally file for tax-exempt status, but may qualify for exemption from Federal income tax under IRS Section 501(c)(3) if the organization meets the requirements listed below. Please note, unlike churches, religious organizations (which do not refer to churches or integrated auxiliary of a church but instead to organizations whose principal purpose is to study or advancement of religion, i.e. nondenominational ministries, interdenominational and ecumenical organizations) that wish to be tax exempt generally must apply to the IRS for tax exempt status unless their gross receipts do not normally exceed \$5,000 annually.

In order for a church/ integrated auxiliaries of a church , for which neither it, nor a parent church organization has received a formal tax exempt ruling from the IRS to participate in the CACFP/SFSP, the following items in subsection 2A or 2B must be true in order to qualify.

2A - For Churches:

The Delegated Principal or Officer of the church must certify to each statement and sign below the certification.

- The church- must be a legally distinct organization with an established place of worship.
- The church must be organized by a distinct ecclesiastical government body, with a formal code of doctrine and discipline, and that has a recognized creed and form of worship.
- The church is organized and operated exclusively for religious, educational, scientific, or other charitable purposes.
- The church must have members who are not members of any other church or religious order and must be operated by licensed and/or ordained ministers that have completed prescribed courses of studies.
- The church must have regular attendees and congregational members with regular religious, sacramental and/or worship services.
- The church's net earnings do not inure to the benefit of any private individual or shareholder.
- No substantial part of the church activity attempts to influence legislation.
- The church does not intervene in political campaigns; and
- No part of the church purposes or activities is illegal or violates fundamental public policy.

2B - For Integrated Auxiliaries of a Church:

The Delegated Principal or Officer of the integrated auxiliary of a church must certify to each statement and sign below the certification.

The integrated auxiliary of a church must be described both as an IRC section 501(c)(3) charitable organization and as a public charity under IRC sections 509(a)(1), (2), or (3)..

The integrated auxiliary of a church must be affiliated with a church or convention or association of churches.

The integrated auxiliary of a church must receive financial support primarily from internal church sources as opposed to public or government sources. Exception: Men's and women's organizations, seminaries, mission societies and youth groups that satisfy the first two requirements above are considered integrated auxiliaries whether they meet the internal support requirements.

Please check here if the organization is a men's or women's organization, seminary, mission society and/or youth group and if the organization is exempted from meeting the financial support requirement.

In either situation listed above (2A or 2B), the organization **must** submit the following:

- 1) A listing of the legal name of the church or affiliated church along with its physical and mailing address.
- 2) The name and contact information of the Senior Pastor, Authorizing Principal, and/or Chairman of the Board.
- 3) A copy of the organization's literature and/or publications.

I certify that I am the Delegated Principal of this church/ integrated auxiliary of a church, and I am legally responsible for the administration and operation of the CACFP/SFSP, and that the church/integrated auxiliary of a church meets all the appropriate requirements listed above. I also certify that the information contained n this document is true and correct and that listing false or incorrect information and failure to notify Bright from the Start when the information contained in this document changes may result in the denial of reimbursement, termination of the organization and disqualification of the organization and its responsible principals and/or individuals from participation in any child nutrition programs.

Signature

Date

Title

Legal Name of Organization