“The Internal Revenue Service uses specific criteria to determine that an organization is a religious organization or a church. The term church also includes conventions, associations and integrated auxiliaries of a church. The IRS and previous court decisions have determined specific characteristics that are generally attributed to churches,” and the Food Bank follows this criterion to determine if an agency is an established independent church. (www.irs.gov)

To be considered for partnership your agency must provide documentation showing that it meets the following criteria. Please review the information in the following two sections of documents to help compile the documentation needed to be considered for partnership. For additional information, feel free to visit at https://www.irs.gov/charities-non-profits/churches-religious-organizations/churches-defined

Section 1: Required Documentation

All five documents listed below must be submitted to the Food Bank to be considered for partnership.

- Official Copy of the letter from the IRS showing Employer ID Number (EIN)
- Articles of Incorporation for the State of North Carolina
- Church’s Bylaws
- Church Bulletin/Newsletter- official document of the church that includes name, event activities, contact info, etc.
- Minister’s Copy of Ordination

Section 2: Choice of Additional Required Document

Your application must also include two or more of the following documents.

- Church Pamphlet/ Brochure- official document of the church that provides useful information about the church, congregation, mission, vision, outreach ministries, etc.
- Articles of Constitution
- Minister’s Copy of Diploma from School of Divinity
- Meeting Minutes from the Church’s First Board of Director’s/ Governing Body Meeting
- Written Historical Account- record of the church’s history that details traditions and progress of the church over the years of its existence.
- List of ordained ministers of the church