

BRAFB Guide for Church Qualification

Prepared by Doron Samuel-Siegel / August 2012

If an organization is part of a traditionally recognized religious denomination, then the organization should provide a letter on letterhead stating that this is the case. In such instances, the 14-point test is not necessary. Some examples of “traditionally recognized religious denominations” include: Southern Baptist, United Methodist, Presbyterian, Lutheran, Mennonite, Episcopal, Catholic, Muslim, Jewish, Hindu, Buddhist.

If an organization is **not** part of a traditionally recognized religious denomination, then the 14-point test should be administered. While the IRS does not provide specific guidance as to how many of the 14 points must be met for the organization to qualify as a church, BRAFB generally requires that a minimum of 11 points be met. Organizations that do not meet 11 points of the test may nevertheless be eligible, however, this determination must be made on a case-by-case basis by BRAFB managers and, if appropriate, legal counsel. The 14-point test should be filled out on the BRAFB Membership Application. In addition, the applicant organization should provide a letter on its letterhead providing the information and explanations listed below.

	14-POINT TEST QUESTION	IN OTHER WORDS:	If yes, write “yes” on the Application and provide the following additional explanation / information on the applicant’s letterhead.
1	Does the organization have a “distinct legal existence”?	<ul style="list-style-type: none"> ➤ Is this organization separate from any other organization, or is it part of another non-church organization such as a hospital or a club or a school? ✓ If this organization is separate from any other organization, then the answer to Question 1 is yes. 	No additional explanation needed.
2	Does the organization have a “recognized creed and form of worship”?	<ul style="list-style-type: none"> ➤ Does this organization have a certain set of beliefs that it subscribes to? (For example: Does the organization have a certain set of beliefs about what is right and wrong? Does the organization have a certain set of beliefs about gods or deities?) ➤ Do the members of the organization worship or pray based on those beliefs? ✓ If the answer to both of these questions is yes, then the answer to Question 2 is yes. 	No additional explanation needed.
3	Does the organization have a “definite and distinct ecclesiastical government”?	<ul style="list-style-type: none"> ➤ Does this organization have a board of trustees and/or a leadership council and/or officers (such as a president, secretary, and/or treasurer, etc.) that govern the organization? ✓ If the answer to this question is yes, then the answer to Question 3 is yes. 	Briefly describe the church’s government. For example, if it has a board, state how people are elected to the board.
4	Does the organization have a “formal code of doctrine and discipline”?	<ul style="list-style-type: none"> ➤ Does the organization have a set of rules that says what their leaders and/or clergy are expected to do? ✓ If the answer to this question is yes, then the answer to Question 4 is yes. 	Briefly describe where these rules are written or how members of the organization learn these rules.
5	Does the organization have a “distinct religious history”?	<ul style="list-style-type: none"> ➤ Has this organization been in existence for some period of time, or is it just being formed at this time? And has it been separate from any other organization throughout its existence? ✓ If the organization has been in existence for some period of time as a separate organization, then the answer to Question 5 is yes. 	State how long the organization has been in existence as a separate organization.

6	Does the organization have a “membership not associated with any church or denomination”?	<ul style="list-style-type: none"> ➤ Do the people who belong to this organization also belong to other churches? Or is this the only church that its members attend? <ul style="list-style-type: none"> ✓ If members of this organization exclusively attend this organization and do not go to other churches, then the answer to Question 6 is yes. 	No additional explanation needed.
7	Does the organization have a “complete organization of ordained ministers ministering to their congregation”?	<ul style="list-style-type: none"> ➤ Is this organization led by one or more religious leaders (e.g. ministers, imams, priests, rabbis, etc.)? <ul style="list-style-type: none"> ✓ If the answer to this question is yes, then answer to Question 7 is yes. 	No additional explanation needed.
8	Does the organization have “ordained ministers selected after completing prescribed courses of study”?	<ul style="list-style-type: none"> ➤ Prior to leading this organization, has the religious leader (e.g. minister, imam, priest, rabbi, etc.) studied at a seminary or other religious training school? Or, prior to leading, did the religious leader study certain topics that were required by the organization’s governing board or officers? <ul style="list-style-type: none"> ✓ If the answer to either of these questions is yes, the answer to Question 8 is yes. 	Briefly describe how or where the religious leader learned to be a religious leader.
9	Does the organization have a “literature of its own”?	<ul style="list-style-type: none"> ➤ Does the organization have certain books or writings that it has created? Examples of such books or writings would be bible study manuals, books written by its religious leaders, writings about how to conduct a wedding or funeral, papers or written speeches that interpret certain biblical passages or religious teachings, books used in children’s religious education. <ul style="list-style-type: none"> ✓ If the answer to this question is yes, then the answer to Question 9 is yes. 	Briefly list examples of these books or writings.
10	Does the organization have “established places of worship”?	<ul style="list-style-type: none"> ➤ Does the organization own a building that it uses for worship services? Does the organization rent or borrow a building or a physical space that it uses for worship services? <ul style="list-style-type: none"> ✓ If the organization owns, borrows, or rents a space that it uses for worship on a regular basis, then the answer to Question 10 is yes. 	Briefly describe or list an address where the organization’s physical space is located.
11	Does the organization have “regular congregations”?	<ul style="list-style-type: none"> ➤ Does the organization have a group of people who come together on a regular basis? <ul style="list-style-type: none"> ✓ If the answer to this question is yes, then the answer to Question 11 is yes. 	State an approximate number of people who come together on a regular basis.
12	Does the organization have “regular religious services”?	<ul style="list-style-type: none"> ➤ Does the organization have services on a regular basis that focus on their beliefs? <ul style="list-style-type: none"> ✓ If the answer to this question is yes, then the answer to Question 12 is yes. 	State when and how often services are held.
13	Does the organization have “Sunday Schools for religious instruction of the young”?	<ul style="list-style-type: none"> ➤ Does the organization have regularly scheduled classes for children where children are taught about the organization’s beliefs? (Note: It is not necessary for the classes to be on Sundays.) <ul style="list-style-type: none"> ✓ If the answer to this question is yes, then the answer to Question 13 is yes. 	State when and how often classes are held.
14	Does the organization have “schools for the preparation of its ministers”?	<ul style="list-style-type: none"> ➤ Does the organization have one or more seminaries or schools where its religious leaders are taught? <ul style="list-style-type: none"> ✓ If the answer to this question is yes, then the answer to Question 14 is yes. 	Briefly describe the nature of the school and where it is located.

