

WHAT CONSTITUTES A CHURCH?

The Internal Revenue Service has issued a recent Private Letter Ruling that reaffirms former definitions of what constitutes a church.

A church must have:

1. *A distinct legal existence*
2. *A recognized creed and form of worship*
3. *A definite and distinct ecclesiastical government*
4. *A formal code of doctrine and discipline*
5. *A distinct religious history*
6. *A membership not associated with any other church or denomination*
7. *An organization of ordained ministers*
8. *Ordained ministers selected after completing prescribed studies*
9. *A literature of its own*
10. *Established place of worship*
11. *Regular congregations*
12. *Regular religious services*
13. *Sunday schools for religious instruction of the young*
14. *Schools for the preparation of ministers*

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The court further stated, "While some of these are relatively minor, others, e.g. the existence of an established congregation served by an ordained ministry, the provision of regular religious services and religious education for the young, and the dissemination of a doctrinal code, are of central importance."

The institution under scrutiny was not a church because it did not:

1. *Hold regular church services*
2. *Have a body of believers who regularly assembled to worship*
3. *Have a defined congregation of worshippers*
4. *Have an established place of worship*
5. *Conduct regular sacerdotal functions (weddings, baptisms, confirmations, etc.*

A ministry is not necessarily a church. Only those organizations meeting the IRS's definition of a church can receive tax-exempt status as a church. This is not to say there aren't many unique ways ministry can be carried out. However, we must not confuse a ministry with a church.