



[IRS House of Worship]

[14 Points of Policy or Criteria of an IRS' Church]



"Churches" Defined

The term *church* is found, but not specifically defined, in the Internal Revenue Code. With the exception of the special rules for church audits, the use of the term *church* also includes conventions and associations of churches as well as [integrated auxiliaries](#) of a church.

Certain characteristics are generally attributed to churches. These attributes of a church have been developed by the IRS and by court decisions. They include:

- Distinct legal existence
- Recognized creed and form of worship
- Definite and distinct ecclesiastical government
- Formal code of doctrine and discipline
- Distinct religious history
- Membership not associated with any other church or denomination
- Organization of ordained ministers
- Ordained ministers selected after completing prescribed courses of study
- Literature of its own
- Established places of worship
- Regular congregations
- Regular religious services
- Sunday schools for the religious instruction of the young
- Schools for the preparation of its members

The IRS generally uses a combination of these characteristics, together with other facts and circumstances, to determine whether an organization is considered a church for federal tax purposes.

Source: [Publication 1828, Tax Guide for Churches and Religious Organizations](#).

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<https://www.irs.gov/Charities-&-Non-Profits/Churches-&-Religious-Organizations/Churches--Defined>

<https://www.irs.gov/pub/irs-pdf/p1828.pdf>