



ARE MISSIONS AGENCIES CHURCHES?

(A Summary of Three IRS Rulings)

Note: In a series of three private letter rulings, the IRS ruled that three missions agencies were not churches. The IRS applied the 14-criteria test in reaching its conclusions. In each ruling it concluded that the italicized factors (below) "are not distinctive characteristics of a church, but are common to both churches and non-church religious organizations" and that "meeting these criteria is not sufficient to establish [that an entity is] a church." The factors of "central importance" include "the existence of an established congregation, the provision of regular worship services and religious education for the young, and the dissemination of a doctrinal code."

14 FACTORS	RULING 200727021	RULING 200712047	RULING 200712046
1. Distinct legal existence	Yes	Yes	Yes
2. Recognized creed and form of worship	Yes	Yes	Yes
3. Definite and distinct ecclesiastical government	No	No	No
4. Formal code of doctrine and discipline	Yes	Yes	Yes
5. A distinct religious history	Yes	Yes	Yes
6. A membership not associated with any other church or denomination	No	No	No
7. An organization of ordained ministers	No	No	No
8. Ordained ministers selected after completing prescribed studies	No	No	No
9. A literature of its own	Yes	Yes	Yes
10. Established places of worship	No	No	No
11. Regular congregations	No	No	No

12.	Regular religious services	No	No	No
13.	Sunday schools for the religious instruction of the young	No	No	No
14.	Schools for the preparation of ministers	Yes	Yes	Yes
<i>Conclusion: was the agency a church?</i>		No	No	No