

## Tax Exempt Status

**Please check your state's tax exempt laws for information specific to your congregational setting.** Review the document "501(c) 3 Tax Guide for Churches and Religious Organizations" available as a download on the ABCRGR website.

One of the documents you need to qualify for a Certificate of Exemption is an IRS determination letter that states that you have been approved for federal tax exemption.

ABC RGR has 501(c)3 status under the ABCUSA's tax exemption. Because we are under ABCUSA umbrella, we cannot grant exemption to any of our individual churches. **Each church has to apply for exemption directly with ABCUSA.**

There is a form that needs to be completed and returned to:

ABCUSA – ABHMS

P. O. Box 851

Valley Forge, PA 19482-0851

by Cooperating Churches which desire inclusion as a member of the Group of American Baptist Churches in the U.S.A. recognized as exempt under the Internal Revenue Code. This application form, "ABC-CHURCH-501C3-APPLICATION-2015," is available as a download on the ABCRGR website.

While this process may take a few weeks, it is much easier than if you were to apply for your own 501(c)3 status, which is also a lengthy process. You do always have the option to apply for your own 501(c)3 status with the federal IRS. For more information on the process, click here: <https://www.irs.gov/Charities-&-Non-Profits/Applying-for-Tax-Exempt-Status>

Once you finish this process, you can then move on to apply for state tax exemption in your state. You may find links to state tax exemption pages on the IRS website at <https://www.irs.gov/charities-non-profits/state-links>.

This process, when approved, will result in the church receiving a Certificate of Exemption, which you should keep on file. You will also need to make copies of this certificate to give to any merchant within your state that will accept it for the purpose of not charging sales tax.