

**COOPERATIVE BAPTIST FELLOWSHIP OF NORTH CAROLINA**  
**8025 North Point Boulevard, Suite 205**  
**Winston-Salem, North Carolina 27106**

**QUESTION: Do Churches Need to Apply to the IRS to get Tax-Exempt Status or get any special Tax Identification Number?**

**ANSWER: No.**

**EXPLANATION:**

A church recently asked CBFNC whether it needed to have any special proof or special tax-related number to document its tax-exempt status. Someone told this church that it needed to give an IRS “special number” to their contributors to confirm that contributions to the church were tax deductible for income tax purposes.

After considerable research of information provided by the Internal Revenue Service (IRS) through its website and publications, Don Horton (2006-2007 Moderator of CBFNC) concluded that **churches do NOT need to apply for tax-exempt status** and that **there is NOT any “special number” assigned by the IRS to prove tax-exempt status.**

The IRS publication *Tax Guide for Churches and Religious Organizations – benefits and responsibilities under the federal tax law* (<http://www.irs.gov/pub/irs-pdf/p1828.pdf>) states:

“Churches that meet the requirements of IRC section 501(c)(3) are **automatically** considered **tax exempt** and are **not required to apply for** and obtain recognition of tax-exempt status from the IRS.”

“The IRS does not assign a special number or other identification as evidence of an organization’s tax-exempt status.”

- There is no “special number” issued by the IRS to show that a contribution to the organization is tax deductible. The only tax-related number a church needs is an Employer Identification Number (EIN), which is the equivalent of a social security number for a church, business or organization. Getting an EIN is a quick, easy, free process. The EIN numbers assigned to churches or other charitable organizations are not distinguishable from any other EIN issued to any other business or organization.

Dated: January 2007