



## Churches, Integrated Auxiliaries, and Conventions or Associations of Churches

Churches (including integrated auxiliaries and conventions or associations of churches) that meet the requirements of section 501(c)(3) of the Internal Revenue Code are automatically considered tax exempt and are not required to apply for and obtain recognition of exempt status from the IRS. Donors are allowed to claim a charitable deduction for donations to a church that meets the section 501(c)(3) requirements even though the church has neither sought nor received IRS recognition that it is tax exempt. In addition, because churches and certain other religious organizations are not required to file an annual return or notice with the IRS, they are not subject to automatic revocation of exemption for failure to file. See [Annual Return Filing Exceptions](#) for a complete list of organizations that are not required to file.

Nevertheless, many churches do seek IRS recognition of tax-exempt status because that recognition provides reliance to church leaders, members and contributors that a church is recognized as exempt from taxation and is eligible to receive tax-deductible contributions. (For more information, see [Publication 1828, Tax Guide for Churches and Religious Organizations](#).)

Some organizations that identify themselves as churches may appear on the Automatic Revocation of Exemption List (Auto-Revocation List) because IRS records do not identify them as churches, but rather as some other type of organization that has an annual filing requirement. Because [these organizations](#) failed to file annual returns or notices for three consecutive years, they appear on the Auto-Revocation List. Donors to these organizations may no longer rely on an IRS determination letter dated before the effective date of revocation or a prior listing in *Exempt Organizations Select Check* (Pub. 78 database) or in the IRS Business Master File (BMF) extract for purposes of claiming tax-deductible contributions. However, if an organization on the Auto-Revocation List is a church that meets the requirements of section 501(c)(3), it remains exempt from taxation and eligible to receive tax-deductible charitable contributions even though the IRS no longer recognizes the exempt status of the organization in *Exempt Organizations Select Check* (Pub. 78 database), in the BMF extract or in a determination letter.

A church on the Auto-Revocation List that wishes to receive a determination letter from the IRS recognizing its exempt status and to appear in *Exempt Organizations Select Check* (Pub. 78 database) and to have its exempt status reflected in the BMF extract must [apply for reinstatement](#) of tax-exempt status. Because the list is an official IRS record of organizations that lost their exempt status for failing to file for three consecutive years, [an organization whose exempt status is reinstated remains on the list](#), however.