



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

December 23, 2013

Number: **2014-0011**

Release Date: 3/28/2014

Person to Contact and ID Number:

The Honorable Jim Cooper
House of Representatives
Washington, D.C. 20515

Contact Telephone Number:

Attention:

Uniform Issue List
508.02-00

Dear Mr. Cooper:

I am responding to your inquiry dated July 30, 2013, on behalf of your constituents and the tax-exempt organizations they represent. You asked questions about the policy of U.S. Citizenship and Immigration Services that requires religious organizations to provide a determination letter from us with an application for an R-1 (Temporary Religious Worker) visa that the organization is tax-exempt under section 501(c)(3) of the Internal Revenue Code (IRC), even if that religious organization is otherwise not required to have a determination letter. Specifically, you requested information on the application requirements for places of worship. I apologize for the delay in responding to your inquiry.

By law, churches, their integrated auxiliaries, and conventions or associations of churches are not required to apply with us to operate as tax-exempt organizations. The law also excludes churches from the requirement to file federal annual returns. Churches are excluded from Federal Unemployment Tax (FUTA) liability, but generally are liable for Federal Insurance Contributions Act (FICA) taxes. State and local governments have various exemptions for churches.

Although there is no requirement to do so, many churches seek recognition of tax-exempt status from us because such recognition assures church leaders, members, and contributors that we recognize the church as exempt, and it qualifies for related tax benefits. For example, contributors to a church we recognize as tax exempt would know that their contributions generally are tax-deductible. To get such recognition, the church must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, and pay the user fee. When we do formally recognize a church's exempt status, we provide a determination letter to that organization.

