MANUAL

For God's Pantry Food Bank
Member Agencies

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Attachment A: *Membership forms*

- Application for Food Bank Membership
- Food Receipt Contract Form
- Certificate of Membership

GOD'S PANTRY
FOOD BANK

QUICK GUIDE: 9 STEPS TO FOOD BANK MEMBERSHIP

__1. Read this Manual completely. You need a basic understanding of your role in providing food to the hungry and the procedures, policies and guidelines you will be required to follow before you begin operating as a member agency.

__ 2. Establish Internal Revenue Service 501(c)(3) status. Enclose a copy of the IRS 501(c)(3) document under which your organization operates. If your are "umbrellaed" under another organizations 501(c)(3) document we must have a signed letter from the parent organizations Executive Director, on letterhead stationary, stating that you are authorized to operate under their 501(c)(3) exemption and that they take full legal and financial responsibility for your program. *Please do not confuse an IRS 501(c)(3) document with the Commonwealth of Kentucky, Department of Revenue sales tax exemption form, or IRS Federal Employer Identification Number.* **If your agency doesn't have a 501(c)(3) letter or equivalent,** we cannot accept your application. **PRIVATE FOUNDATIONS are not eligible for membership, even if they have 501(c)(3) exemption.** See the section entitled "What is 501(c)(3) Status?" page 18, for information on your options.

__ 3. Fill out the Application For Food Bank Membership (attachment A), answering all questions completely and accurately. If you don't understand how to respond to any question, we will help. Be sure to have the agency's director, the church's pastor or the person in charge of your organization sign and date this form.

__ 4. Fill out the Food Receipt Form. Then have your director, pastor, or person in charge **and** the chairperson of your agency's board read both and sign where indicated. **Both signatures are required.**

__ 5. Fill out the Certificate of Membership and have it signed by the agency director.

__ 6. Write a $50 check payable to God's Pantry Food Bank on an agency check for the Application / Membership Deposit. When your application is approved, that $50 is placed in your account as a credit. Once you purchase $50 worth of Food Bank product, you can apply that credit towards your bill or any future purchases. If your application is not approved the check is returned. Do not pay by cash, personal check or money order.

__ 7. Send the items in #2 through #6 (the $50 check, the 501(c)(3) letter and the three forms) to Programs Director, God's Pantry Food Bank, 1685 Jaggie Fox Way, Lexington, KY 40511-1084.

The progress from this point to membership, once your complete application is in hand at God's Pantry, usually takes about a month. Near the end of the calendar year (holiday season) it could take longer.

___8. Initial monitoring and orientation visit.

Monitoring - A member of our Agency Services staff, responsible for your county, will come to your site and inspect all food storage areas/kitchen/meal prep areas to insure that you are in compliance with basic food storage regulations. If you are preparing meals for client consumption on or offsite, or both, we will require a copy of your current county health department inspection and copies of food managers or handlers licenses. We will also check the records system you plan to use to track your service statistics and your use of Food Bank products. (*Note:* The site must be completely ready to operate when we visit — don't let us schedule a visit if you haven't put in shelves yet, added the door lock or done some other important structural work; we'll just have to come back again).

Orientation – Will familiarize you and your staff with our warehouse locations and set-up, procedures for obtaining product, and the kinds of product available. You will receive a 3-ring binder that will contain everything you will need to commence food bank operations.

Note a. Fayette and surrounding counties – This will be held at the Lexington warehouse, we will call you to set up an appointment time for this training.

Note b. Areas outside Fayette County and surrounding area –This will immediately follow the initial monitoring visit. ***WE WILL NEED ACCESS TO A COMPUTER WITH HIGH-SPEED INTERNET*** so that we can demonstrate our online ordering system and familiarize you with our website. *If this is a problem please let your Agency Services Representative know so that other arrangements can be made*. Monitoring and orientation will last 30 minutes to an hour. We also ask that you visit our Lexington warehouse the next time you are in the area.

__ 9. Chief Executive Officer review. Following the orientation our CEO will review the case file and make the final decision on approving your application. If approved, we will assign your program a 5-digit agency number, Letter of Membership, and email your user name, password and program name so that you can start accessing our product. If your application is not approved, your deposit check will be returned with a letter explaining our decision.

Some reasons applications are declined:

- Applicant is not a nonprofit organization.
- Applicant does not have the required documentation of 501(c)(3) federal tax-exempt status.
- Applicant is a Private Foundation.
- Applicant's service area is already adequately served by other agencies.
- Applicant does not meet guidelines on "Certificate of Membership."
- Applicant is unwilling to cooperate with other service providers in their area.
- Applicant discriminates among clients on basis other than financial need.
- Applicant uses or plans to use products outside the guidelines for use or eligibility.
- Applicant plans to serve ineligible clients.
- Applicant's service policies are not compatible with Food Bank regulations.

AN INTRODUCTION TO GOD'S PANTRY FOOD BANK

Mission Statement - "To reduce hunger in Kentucky through community cooperation making the best possible use of all available resources."

Serving over 410 programs in 50 Kentucky counties: Founded in 1955 as an emergency food provider serving Lexington/Fayette County, God's Pantry now provides food and non-food products to over 400+ non-profit organizations located in our 50 county service area. We accomplish this through our warehouses located in Lexington and Prestonsburg. **You are applying to be one of these agencies.**

The purpose of food banking is to prevent usable food from going to waste and to channel this food to hungry people and organizations that serve the needy. God's Pantry collects food from local, regional and national food manufacturers, processors, growers, wholesalers and retailers.

Food Banks handle food and non-food products that are over-produced, nearing expiration date, damaged, mislabeled, improperly weighed or cosmetically imperfect. These products are of good quality, but the manufacturer has decided to donate them rather than try to sell or dump them.

God's Pantry serves food box and on-site feeding programs: God's Pantry routes its food to non-profit organizations that provide emergency food boxes, as well as non-profit organizations with on-site and/or supplemental feeding programs that serve low income residents of our service area.

Part of Feeding America: God's Pantry is a certified member of Feeding America with over 200 food banks located in all 50 states. Each year, Feeding America food banks solicit, collect and distribute hundreds of millions of pounds of food and other grocery items. Feeding America receives food from nearly every major food corporation, and 42 percent of Feeding America food designated for Kentucky is allocated for distribution through God's Pantry.

Shared Maintenance fee: The Shared Maintenance fee of up to **19 cents per pound** for Food Bank food and grocery items equals only about 20 percent of the retail price. This fee is not a price for the product. Rather, it is a handling fee that helps cover part of the cost of making the products available. We often pay a service fee to other food banks in order to obtain this product. It also covers the cost of transporting product from the donor to our warehouse, and maintaining our warehouses, equipment, utilities and staff. Shared Maintenance fees do not cover the full cost associated with getting these foods and other products to you. The program is still subsidized by God's Pantry and the fundraising we do to support our mission.

Lexington and Prestonsburg warehouses: God's Pantry has two warehouse locations established to serve its Member Agencies. The Lexington site is the primary facility, where all administrative and program staff are located. The Prestonsburg warehouse is intended to serve member agencies from the eastern Kentucky counties of Floyd, Harlan, Johnson, Knott, Leslie, Letcher, Magoffin, Martin, Perry and Pike.

Drop/delivery service in some areas: God's Pantry offers monthly "drop" deliveries to southern & eastern Kentucky. By using the drop, agencies are allowed to pre-order product for shipment to a location closer to their site. There is no fee for this service. **We deliver to Corbin, Pineville, Williamsburg, Manchester, Berea, Jackson, Hazard, Harlan, Morehead, Olive Hill, Cumberland, Mount Vernon, Whitley City and Somerset.**

GOD'S PANTRY FOOD BANK POLICY

God's Pantry Food Bank helps prevent waste and fight hunger by collecting and distributing surplus and salvageable food and non-food products to qualifying agencies.

The Food Bank will receive and distribute products according to the following criteria:

1) Both food and non-food products will be accepted by the Food Bank. The Food Bank cannot accept clothing and furniture to distribute.

2) All agencies receiving Food Bank product will meet federal guidelines for and have 501(c)(3) not-for-profit tax status or some other acceptable 501(c) status.

3) All agencies receiving product will have a signed Application for Membership, Certificate of Membership and Food Receipt Form on file and must attend an orientation at one of the warehouses prior to becoming a member agency.

4) Upon application a Food Bank member agency will be required to make an application / membership deposit of $50.00 (fifty dollars). This fee is deposited in the agency's account and returned in product once an agency spends at least $50.00 of its own funds at the Food Bank. If an applicant is not accepted for membership, the deposit is refunded. If an agency becomes a member but does not use the Food Bank, the deposit is forfeited. Multiple program agencies will be dealt with on a case-by-case basis.

5) Agencies receiving product will provide to the Food Bank a per-pound Shared Maintenance fee that will not exceed the Feeding America maximum. The Food Bank may charge nominal fees for services provided to member agencies that are over and above the actual food banking function.

6) Records will be kept at God's Pantry Food Bank of all product received and distributed.

7) If preparing meals for client consumption on or offsite, or both, your agency <u>must be inspected</u> by the county health department and documentation of such must be provided. Additionally, we require a current copy of food managers or handlers licenses.

8) **Neither the Food Bank, its satellites, nor any member agency may sell, charge or barter any Food Bank product. Member agencies must provide direct service to its clients and not act as a regional or secondary outlet of God's Pantry Food Bank.**

9) All agencies must agree to be monitored before becoming a Food Bank member, at 6 months into membership and annually thereafter.

10) Attend agency meetings when scheduled by the Programs Department at the Food Bank.

11) Membership may be denied to an agency on the basis of regional saturation (one or more pantries serving the same service area).

12) Agencies that are inactive for more than one year may be terminated without notice. Readmission requires reapplication and the usual new agency monitoring visit and deposit of $50.00.

13) All representatives of member agencies must be listed as authorized shoppers in our data-base in order to obtain product from our Food Bank. This includes people picking up orders at the Lexington and Prestonsburg warehouses and at drop delivery locations.

14) Payment for product must be made by check only and must come from the 501(c)(3) agency. Any agency with an outstanding balance of more than 60 days will be prohibited from further charges until the previous debt is settled and/or a pay-as-you-go plan is arranged at the discretion of the Agency Services Department. In the event of repeated checks being returned, we will require payment by a cashiers or certified check.

15) Should an agency terminate their membership, either voluntarily, or involuntarily, and have a credit remaining on their account, we will use that credit towards outstanding debt or, if there isn't an outstanding debt, we will refund the credit balance. Agencies operating more than one program can request that the credit balance be transferred to the other program(s).

16) Product in short supply may be limited in distribution to assure all eligible agencies have an opportunity to access this product. The Operations Director of God's Pantry makes that decision.

17) Pet food will not be solicited or routinely distributed by the Food Bank. When it is donated, it will be disposed of as quickly as possible in the most practical manner possible to avoid contamination of food products.

18) Specific guidelines for the use of donated product are attached to each member agency's Certificate of Membership and must be agreed to by the agency prior to becoming a Food Bank member agency.

19) Some product may only be available to certain agencies. Priority for the distribution of product to member agencies will be as follows:

a) God's Pantry Emergency Food Box Program.
b) All other emergency food box (pantry) or disaster relief programs.
c) Soup kitchens, abuse centers, halfway houses, homeless shelters.
d) Children's homes and senior programs.
e) Comprehensive care programs.
f) Poverty communities, day care centers, schools, camps.

POLICY GUIDELINES FOR DISTRIBUTING DONATED PRODUCT

All Food Bank Member Agencies must be federally exempt 501(c)(3) organizations, wholly owned by a 501(c)(3), 501(c)(3) equivalent (churches), or have an established 501(c)(3) Separate Fund.

All personnel of the Member Agency who will come in contact with Food Bank product must be made aware of the following guidelines:

1) Agencies **may not sell, barter or trade** Food Bank products.

2) Agencies may decide for themselves what sort of client eligibility guidelines will be used in distributing Food Bank product. We ask that guidelines be consistent and that primary service is directed to the "ill, needy and/or infants." (Note that the guidelines for TEFAP Commodity distribution are not as flexible.)

3) Food Bank products must be equally available to all eligible "ill, needy and/or infants" without regard to race, gender, national origin, handicaps or religious preferences. Recipients of food bank product may not be required to listen to preaching or profess a certain faith to receive food service, and may not be denied service or receive unequal treatment on the basis of their religious orientations.

4) Donation cans/jars and/or contributions from clients served is prohibited.

5) Donated product may not be used for fundraising purposes, either as prepared food (dinners or bake sales) or as prizes for contests.

6) An agency that serves both needy and non-needy clients (an on-site feeding program) must ensure that a majority (51 percent) of its clients are low-income and/or receive service at below market rates on the basis of subsidized/sliding scale fees or at no charge.

7) Agencies that serve congregate meals where some ineligible persons may consume **some** of the product must confirm that **most** of the food is being consumed by eligible needy persons.

8) Agencies that provide a comprehensive care service, with food being a part of that service, may charge a fee for their services. The agency may not charge separately for the food provided.

9) Agencies may not pay or thank volunteers with donated product. Doing so is contrary to both tax and labor law.

10) Designated persons within an agency may consume or take home donated product to: (a) become more familiar with them (and be able to advise agencies/clients as to their uses); (b) discover new ways in which they can be used; and (c) test their fitness for consumption.

11) Staff or volunteers in need must meet the same standards of need as all other persons coming to the agency for assistance, and must follow the same procedures to receive assistance. Emergency situations should be dealt with by designated persons within the agency, and must be handled discreetly to preserve client confidentiality.

12) Agencies may use non-food items (hand soap, toilet paper, cleaning supplies) provided by God's Pantry for use in agency upkeep or in support of the agency's food distribution program. Use of these items by the agency must be controlled by designated persons within the agency, and must be documented, monitored and periodically evaluated.

13) Agencies may pull donated food items (pastries, tea, coffee, sugar, etc.) from inventory for on-site consumption by agency volunteers in special circumstances. Volunteers who qualify, based on need, may be served a meal using Food Bank product. Agency staff (not of low income) may not use Food Bank product for regular meals or snacks. Bread and bakery products that are in excess and will spoil may be made available to staff, but only after all needy persons and eligible agencies have been served.

14) Agencies may use donated goods as refreshments for business meetings where agency-related business is conducted and refreshments are normally served. Use of product for this purpose should be incidental to its primary use in the care of the ill, needy or infants. However, the Food Bank does not recommend this practice.

15) Poverty communities whose residents are "voluntarily poor" and/or without income may use donated product for their own consumption in addition to any other eligible persons the agency might serve. Separate records should be kept of food consumed in-house and that distributed externally.

16) Agencies may distribute donated product in disaster situations where some product may be consumed by volunteer workers who may not otherwise be ill, needy and/or infants.

17) Agencies may provide services to persons involved in labor disputes if the agency's normal standards of determining need are followed. Need verification tests should go beyond the fact of the person's being temporarily without income from their normal job and a member of a union involved in a dispute. Having a working spouse, receiving strike pay or working at a temporary job would likely serve as a basis for declaring a client ineligible for food assistance.

18) A 501 (c)(3) agency may designate a non-501(c)(3) group to act as its agent in distributing donated product obtained from God's Pantry. However, the 501(c)(3) agency must be responsible for the product distribution activities of the designated group. Funds used to pay the shared maintenance must come from the 501(c)(3) agency, not the designated group. All funds received and disbursed in connection with the donated product must go through the fiscal books of the 501(c)(3) agency.

19) Home-based service programs (such as foster care homes or family-based day care) are excluded from God's Pantry membership, unless the service is provided under the auspices of a 501(c)(3) organization.

20) Entities operated directly by a branch of government (local, state or federal) are municipalities, not 501(c)(3) agencies**, and, therefore, are not eligible to receive donated product through God's Pantry. Private Foundations are not eligible for Food Bank membership.**

21) Member agencies may be 501(c) other than (3) organizations under certain limited circumstances. Potentially eligible agencies must check with God's Pantry to clarify their options.

22) Food Bank member agencies may not distribute donated product outside their service territory, except in cases of special, Feeding America approved circumstances.

23) Unusable (spoiled) donations of Food Bank food may be distributed to a non-501(c)(3) party for use as animal food. There should be a written agreement between the animal feeder and the agency in which it is clear that the donated product will only be used as animal feed and will not be sold, transferred or bartered for money, property or other services. God's Pantry will provide details as to the content of the agreement upon request.

SHOPPING PROCEDURES LEXINGTON & PRESTONSBURG WAREHOUSES

Hours of operation and shopping procedures at the Lexington & Prestonsburg warehouse will be explained to you during the orientation visit, step # 8 of the food bank application process outlined on pages 2 & 3 of this manual.

STATEMENT ON PRODUCT ABUSE

This is an EXTREMELY IMPORTANT matter.
Please share this notice with all who come into contact with God's Pantry products.

All products that come to your agency from God's Pantry Food Bank **are under the jurisdiction of the U.S. Internal Revenue Service, and are federal property** because they were donated for charitable use under the provisions of Section 170(e)(3) of the IRS Code. Under this Code, your **only lawful use** for such products is to provide them **absolutely free of charge** to **the ill, the needy and/or infants** in full compliance with your agreement with God's Pantry. This means:

1. You MAY NOT **sell, trade or barter** the goods to earn money or goods for your agency.

2. You MAY NOT take any goods for **your personal use.**

3. You MAY NOT **pay yourself or volunteers** with God's Pantry products.

4. You MAY NOT give them to **ANYONE** except those who you believe to be **"ill, needy and/or infants."** (With one, and only one, exception: group meal settings where staff eat along with the clients and/or children to teach them eating skills and manners, and/or to create a "family atmosphere," staff may also consume donated product.) Church suppers, social events, bake sales, fundraisers and other congregational activities **are not** acceptable uses of Food Bank foods.

God's Pantry Food Bank Programs belong to the member agencies and the people they serve. We must rely on our member agencies to ensure that products are served only to those whom food banking is intended to benefit. **Any abuse of God's Pantry food will result in immediate and unconditional expulsion from the Food Bank program.**

We emphasize this because God's Pantry products may tempt otherwise honest, law-abiding people to break the law. **DON'T DO IT!** Penalties for misappropriating donated products are severe. Convicted offenders face up to **20 years in prison** and fines of up to **$20,000.**

Probation and Suspension Policy

Violations

1) Exchanging donated food or other products for money, property or services.
2) Removal of donated food or other products from an on-site program for private use.
3) Using donated products in a manner that is not related to the exclusive purposes of the Food Bank.
4) Delinquent in reimbursement of shared-maintenance contributions.
5) Donated food or other products are improperly stored, refrigerated, of transported.
6) Donated food or other product is improperly stockpiled.
7) Member agency is in violation of any federal, state or local statute, ordinance, code or regulation.
8) Member agency otherwise violated the Basic Agreement between the Food Bank and itself.
9) Delinquent in submission of necessary reports.

Probation

A Member Agency may be placed on probation for a period not to exceed three (3) months if found to be in violation. Notification will be in writing. On notification by the Agency Services Staff or other reliable source, the Chief Executive Officer has the authority to place member agencies on probation. In any event, the Agency Services Department and Chief Executive Officer shall be informed when a Member Agency is placed on probation. The Member Agency may appeal its probationary status to the Board of Directors by delivering such appeal, in writing, to the Programs Director or Chief Executive Officer. An appeal will not postpone the effects of suspension or probation.

The purpose of the probationary period is to place a Member Agency on notice that it must bring its program into compliance or it will be suspended. During the probationary period, the Member Agency retains all rights and privileges, but may have limits placed on the quantity of food available from the Food Bank. If the violation is not corrected by the end of the probationary period, the Chief Executive Officer shall have the authority to extend the probationary period or to suspend the Member Agency. The Member Agency may appeal this decision as previously outlined. A Member Agency's probationary status terminates when one of the following occurs:

1) The Member Agency corrects the violation to the satisfaction of the Programs Director and/or Chief Executive Officer; or
2) The Member Agency is suspended.

Suspension

A Member Agency may be suspended, without first being placed on probation, if found in breach of violations 1, 2 or 3. Suspension for all other violations must be preceded by a probationary period for the violation in question. Repeat and multiple violations can also result in suspension. The Agency Services Department reports the violation(s) to the Chief Executive Officer who then may suspend the agency. A suspension shall not exceed two (2) years. Upon suspension, an agency loses all the rights and privileges of a Member Agency as well as its status as such. At the end of the suspension period, an agency may submit an application package and go through the steps to become a Member Agency of the Food Bank.

RECORD KEEPING

Record keeping. The processors, manufacturers and donors of product require that we ensure that their donation of food/non-food items are being used to feed the "ill, needy and/or infants" and for no other purpose. To do this, plus follow IRS regulations, and Feeding America's rules, God's Pantry Food Bank requires that member agencies must always be ready to produce written, verifiable proof of service. God's Pantry has a sample Intake Form you may copy and use, or your agency may adapt or replace our suggested form. The particular information needed varies by the nature of your service. These records will be reviewed at your agency's annual monitor visit.

- Agencies operating **emergency food box programs,** including those accessing TEFAP product, must keep records including:

  The signature**,** name, and address of each client served over age 18
  The total monthly household income (self declared by client)
  Total number of clients served per household (includes children & infants)
  Dates of food box service and whether TEFAP product was included

- Agencies operating **on-site feeding or supplemental food** programs must record **total meals and snacks served** every month. These programs do not need to keep individual information or signatures. However, these programs must be able to independently prove that the clients they serve are mostly low-income.

- Agencies accessing TEFAP product must also submit an inventory report to God's Pantry by the fifth of each month covering the month previous (*e.g.*, January's report is due February 5).

Other reasons member agencies must keep records of service are: (1) to serve as written proof concerning the amount of product purchased, and kind(s) of services the agency provides; (2) in the unlikely event of a product recall, to determine whom they have served. Failure to maintain records and accountability will result in suspension of a Member Agency's Food Bank privileges.

ANNUAL MONITORING VISIT

Monitor visit. Feeding America rules require God's Pantry to make annual on-site monitor visits. Inspectors from The Kentucky Department of Agriculture, Division of Food Distribution will also visit agencies that receive TEFAP product. Appointments will usually be made well before visits, but monitors reserve the right to visit unannounced.

During the 30 to 60 minute visit, the God's Pantry monitor will inspect your food storage and/or kitchen facilities, to see that products are stored and/or prepared properly.

The monitor will check for current information on agency management (names, addresses, telephone numbers, administrators, *etc.*) and operations (kinds and level of services).

Freezers, refrigerators, and dry storage areas will be checked for proper temperatures. The monitor will check that regular readings of those temperatures are being recorded, initialed and filed.

The monitor will go over the agency's service records, including records of TEFAP product use. TEFAP eligible agencies will have that product inventoried. That inventory will be compared to the current month's beginning inventory and distribution records to ensure that TEFAP distribution and income guidelines are being followed.

Finally, the monitor will ask you to share any suggestions, concerns, complaints or questions about improving God's Pantry operations.

WHAT IS 501(c)(3) STATUS? HOW CAN WE GET IT?

SKIP THIS SECTION if you already have a 501(c)(3) letter in your organization's name

If you do not know what it is, you probably don't have one and will need this to become a member agency. God's Pantry is legally allowed to serve only agencies with 501(c)(3) status.

501(c)(3) letter defined. A "501(c)(3) letter" comes from the Internal Revenue Service. It states that your organization is a non-profit private charitable organization as defined in Section 501(c)(3) of the Tax Code. 501(c)(3) status means the agency does not pay taxes on its income, and others may deduct contributions from their own taxes. **A 501(c)(3) letter** is one of the most important documents a charitable organization has and **is mandatory in obtaining Food Bank membership.** Do not confuse a 501(c)(3) letter with the sales tax exemption number or employer ID that the State of Kentucky issues. They are not the same.

501(c)(3) ALTERNATIVE FOR DENOMINATIONAL CHURCHES: Your national or regional church organization, if they will assume financial and legal responsibility for your pantry operations, can send their 501(c)(3) letter to establish you as a member agency. The proper official of your national church office should also send us a letter stating they accept legal and financial responsibility for your agency. Also photocopy to us *(1)* the title page or cover of your denomination's current national directory, and *(2)* the page on which your congregation is listed.

501(c)(3) ALTERNATIVE FOR INDEPENDENT CHURCHES: If your church is not affiliated with a national denomination, you should have received with this packet a memo that includes a series of yes-or-no questions about what your church has or doesn't have. The pastor of the church must complete and return that memo, and write a letter on church letterhead saying *(a)* that the church is responsible for the pantry's operations, and *(b)* the church has never had 501(c)(3) status denied or revoked by the IRS.

Some church associations lend their 501(c)(3) authority to member churches in exchange for fiscal oversight of their expenditures. Such "umbrella" organizations must also accept financial and legal responsibility in a letter signed by their chief officer on association letterhead.

501(c)(3) ALTERNATIVE FOR NON-CHURCH AGENCIES: If you have no 501(c)(3) letter, you can *(1)* become a wholly-owned subsidiary of another 501(c)(3) organization, or *(2)* establish a 501(c)(3) Separate Fund. We will personally explain these options more fully to those it can help.

If none of the above options are possible, you will have to apply to the IRS. Please be aware that this will delay approval of your application for at least several months. 501(c)(3) approval is a long process, often costing several hundred dollars in fees and requiring an attorney and/or accountant. *To get started:* Call your local IRS service office and request Package 1023 and Publication 557.