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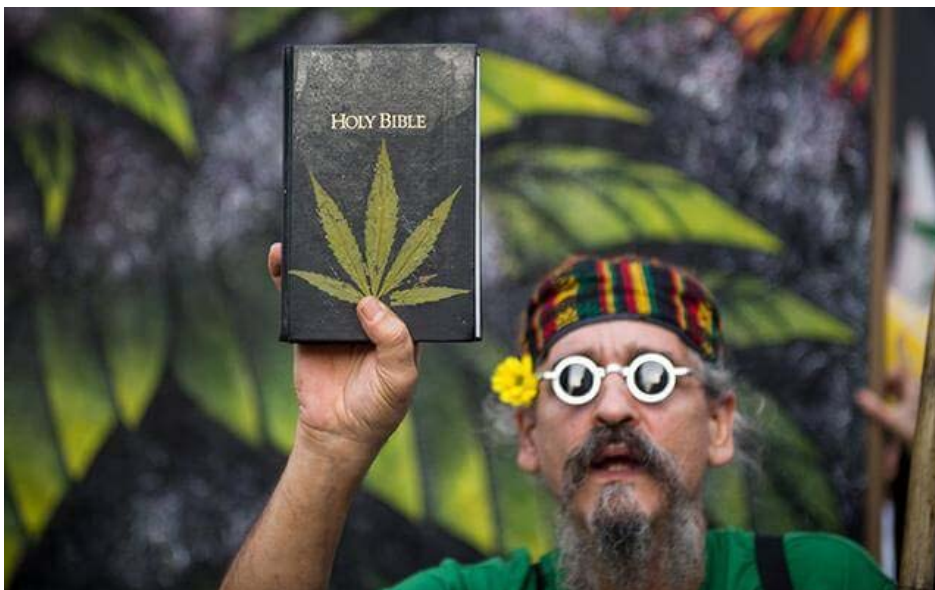
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Another Tax-Exempt Marijuana Church--- Green Faith Ministry

I recently was excited to report on the [First Church Of Cannabis](#), which was approved by Indiana's Secretary of State under its controversial Religious Freedom Restoration Act. To me, the even bigger news was that this rather unconventional church has even been [granted tax-exempt status by the IRS](#). Tea Party conservatives evidently had a lot more trouble with their tax exemption applications.

The stated intent of the upstart church is "to start a church based on love and understanding with compassion for all." Check out the church's [Facebook page](#). Bill Levin is the self-described "Minister of Love and Grand Poobah" of the Church. The first church service is set for July 1, 2015. It is no coincidence that July 1 is the day the Indiana Religious Freedom Restoration Act takes effect.



Now, it turns out, there is another, and it may even pre-date the First Church. Reverend Brandon Baker wrote on behalf of the Green Faith Ministry. Hailing from Colorado, he notes that the Green Faith Ministry has state and federal recognition as a cannabis sacrament church that grows, harvests, delivers and consumes cannabis. It has been registered with the IRS and Colorado since 2009.

Here are their sites:

- www.greenfaithministry.com
- www.greenedfaith.com
- www.cannabisrevivalcolorado.org
- www.nativeamericanchurch.net
- www.cannabisrevivalfilmfestival.com

There are many tax advantages of church status and an IRS [determination letter](#). Even compared to other tax-exempt organizations, church status is the crème de la crème. Churches reap a vast array of tax advantages. They even include [special rules limiting IRS authority to audit a church](#). A “church” is not specifically defined in the tax code, but the IRS lays out buzzwords in its [tax guide for churches and religious organizations](#), including these characteristics:

1. Distinct legal existence;
2. Recognized creed and form of worship;
3. Definite and distinct ecclesiastical government;
4. Formal code of doctrine and discipline;
5. Distinct religious history;
6. Membership not associated with any other church or denomination;
7. Organization of ordained ministers;
8. Ordained ministers selected after completing prescribed study;
9. Literature of its own;
10. Established places of worship;
11. Regular congregations;
12. Regular religious services;
13. Sunday schools for religious instruction of the young; and
14. Schools for preparing its members.

The IRS considers all facts and circumstances in assessing whether an organization qualifies. But unlike other exempt organizations, a church need not actually [apply for tax exemption](#). Most churches do, but it is technically not required. [The Nonprofit Risk Management Center](#) reports that over one hundred 501(c)(3) organizations lose their tax-exempt status each year. The reasons vary, but the losses of tax-exempt status do suggest that the mere fact that a church obtains a tax exemption does not necessarily mean it will keep it forever.

For alerts to future tax articles, follow me on Forbes.com. Email me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.