

Requirements for the Petitioner

- Form I-360, including the Employer Attestation
 1. If the petitioner has its own individual IRC 501(c)(3) letter, provide a currently valid determination letter from the IRS establishing that the petitioning organization is a tax-exempt organization; or
 2. If the petitioner is recognized as tax-exempt under a group tax exemption, provide a group ruling; or
 3. If the petitioner is affiliated with the religious denomination, provide:
 - a. Currently valid determination letter from IRS;
 - b. Documentation that establishes the religious nature and purpose of the organization;
 - c. Organizational literature; and
 - d. Religious denomination certification.
- Verifiable evidence of how the petitioner intends to compensate the beneficiary, including salaried or non-salaried compensation. Example: Past evidence of compensation for similar positions; budgets showing monies set aside for salaries, leases, etc.; verifiable documentation that room and board will be provided; or other evidence acceptable to USCIS. If IRS documentation, such as IRS Form W-2 or certified tax returns, is available, it must be provided. If IRS documentation is not available, an explanation for its absence must be provided, along with comparable, verifiable documentation.

Requirements for the Beneficiary

- Evidence of prior employment: Qualifying prior experience during the two years immediately preceding the petition or preceding any acceptable break in the continuity of the religious work must have occurred after the age of 14, and if acquired in the United States, must have been authorized under U.S. immigration law.
 1. If the beneficiary was employed in the United States during the two years immediately preceding the filing of the petition and:
 - a. Received salaried compensation, provide IRS documentation that the beneficiary received a salary, such as an IRS Form W-2 or certified copies of income tax returns.
 - b. Received non-salaried compensation, provide IRS documentation of the non-salaried compensation, if available.
 - c. Received no salary but provided for his or her own support, and provided support for any dependents, provide additional documents to show how support was maintained such as audited financial statements, financial institution records, brokerage account statements, trust documents signed by an attorney, or other verifiable evidence acceptable to USCIS.
 2. If the beneficiary was employed outside the United States during such two years, provide comparable evidence of the religious work.
- If the beneficiary is a minister, provide:
 1. A copy of the beneficiary's certificate of ordination or similar documents; and
 2. Documents reflecting acceptance of the beneficiary's qualifications as a minister in the religious denomination, as well as evidence that the beneficiary has completed any course of prescribed theological education at an accredited theological institution normally required or recognized by that religious denomination. Include transcripts, curriculum, and documentation that establishes that the theological institution is accredited by the denomination; or
 3. If the denominations do not require a prescribed theological education, provide:
 - a. Denomination's requirements for ordination to minister;
 - b. Duties allowed to be performed by virtue of ordination;
 - c. Denomination's levels of ordination, if any; and
 - d. Beneficiary's completion of the denomination's requirements for ordination.