

Application form requesting religious legal authorization (Ijazah) from his eminence Ayatullah Sayyid Sistani (Jurist) to accept and spend religious dues (Khums) for the support of Shia Non-Profit Institutions in the United States

In observance of the religious and legal responsibilities, and out of a concern for safeguarding the public property of the Shia Muslim community in the United States due to the use of Khums funds, obtaining religious legal authorization (Ijazah) requires the following:

1. The organization as described in the attached Application Information (the “Organization”) must:
 - a) Be recognized as exempt by the U.S. Internal Revenue Service (“IRS”) as a Section 501(c)(3) tax exempt entity.
 - b) Be guided – in all its activities and programs – by the creed and jurisprudence of the Twelver Imami Shia Islamic faith alone.
 - c) Be independent from and not affiliated with any partisan or political faction.
 - d) Have a board (i.e. of trustees or directors) with no less than three individuals and all directors must be known for their integrity and piety as practicing Twelver Imami Shia Muslims, established through Scholar or community affirmation.

2. The following must be attached to the Application Information (“Application”):
 - a. Certificate and Articles of Incorporation that must include a permanent article – not subject to amendment or omission unless authorized in writing by the Jurist:
 - i. Indicating that the property of the organization (if any) must be used specifically for the benefit of Twelver Imami Ja’fari Shia Muslims.
 - ii. Confirming the necessity of transferring ownership of the organization’s property (if any) to groups which are similar in religious identity, goals and activities, in the event that the center is subjected to dissolution, confiscation, destruction, etc., in accordance with the requirements of the IRS and applicable law.
 - a. Licensing documents (e.g. registration to do business as a foreign corporation) for the state in which the Organization is currently operating in (if different from the state of incorporation in item “2.a” above).
 - b. A copy of IRS Form 1023 as filed with the IRS, including any additional correspondence with the IRS related to the Form 1023.
 - c. A copy of the determination letter from the IRS designating the organization as a Section 501(c)(3) tax exempt entity.
 - d. Certificate of good standing in the state of incorporation and state(s) the Organization is operating in.
 - e. A copy of the Organization’s current Bylaws.
 - f. Financial statements, including IRS Forms 990, if any, from the last two years.
 - g. A list of current officers and board members, and contact information on the Organization’s letterhead signed by at least three (3) current board members.

3. One of the following regarding the Organization's property, if any:
 - a. Documentation indicating that the Organization's property is under the ownership of the Organization and not under the name of any individual(s), or
 - b. A signed and notarized letter by the owner(s) of the property being used for the Organization's activities indicating that the property will eventually be transferred to the Organization's ownership.

4. A written request, on behalf of the Organization and signed by at least three (3) board members, addressed to His Eminence, the Grand Religious Authority, that also includes the following items:
 - a. The name of the Organization, registered address, and the contact information of at least three (3) board members.
 - b. The size of the community, its needs, and the nature of the activities which are held by the Organization.
 - c. The financial needs of the Organization to cover its activities (i.e. building repairs, expansion projects, property purchases, or debt payoff – mentioning the amount of debt and the actual value of the building).
 - d. The understanding that the permission for using religious funds is restricted to the specific request detailed in the letter and that any other use must be approved by the Jurist prior to using the funds.
 - e. A line including the following statement: "We, the undersigned, pledge to abide by the directives of the Grand Religious Authority regarding the manner of dealing with the religious dues to the extent which has been authorized, and to send the entire amount of religious dues to the designated representative of the Grand Religious Authority in the United States, after which the authorized amount will be disbursed to the Organization."

Please note, as the liaison office of his Eminence Ayatullah Sayyid Sistani, I.M.A.M. will review the Application and submit the packet with a cover letter to his Eminence's office for approval. I.M.A.M. does not approve or disapprove the Application, but may reject an Application if it is incomplete and either send back the entire Application or request the missing information. If the Application is sent back, the Organization can then resubmit the Application with the correct or missing information.

BY SIGNING THIS APPLICATION THE SIGNER REPRESENTS AND WARRANTS THAT HE/SHE HAS BEEN AUTHORIZED TO DO SO BY THE ORGANIZATION NAMED BELOW AND THAT ALL OF THE INFORMATION CONTAINED IN THIS APPLICATION OR PROVIDED SEPARATELY INCLUDING DOCUMENTS REFERENCED IN THIS APPLICATION ARE TRUE AND ACCURATE AND IF ANY INFORMATION PROVIDED IS NOT TRUE AND ACCURATE IF AUTHORITY IS GRANTED BY THE JURIST TO THE ORGANIZATION TO ACCEPT KHUMS, SUCH AUTHORITY MAYBE REVOKED.

Applicant Information		
Organization Name:		
Website:		
Address:		
City:	State:	ZIP Code:
Phone:		Email:
We, the signers below, agree to the above-mentioned conditions and append all the required documents to this application:		
President (Print full name):		
Phone:		E-mail:
Signature:		Date:
Secretary (Print full name):		
Phone:		E-mail:
Signature:		Date:
Treasurer (Print full name):		
Phone:		E-mail:
Signature:		Date:

Please print and complete this application, with all necessary signatures, and mail it along with all supporting documents to:

I.M.A.M.
22000 Garrison St.
Dearborn, MI 48124

With thanks,
I.M.A.M.