

GLOBAL CHURCH CONNECTION

Fort Wayne, Indiana

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Fundamental Steps to Incorporation

1. Securing good Legal Counsel: a firm that has a nonprofit section that is familiar with church structure is essential when planting a church. Acquiring “free” legal counsel or one that claims to be “Christian” and will not charge a fee may mean we will get what we pay for. (See Establishing a Local Church, page 13)
2. Filing of the Articles of Incorporation (in most States this is the application for Inc.) (See Establishing a Local Church, page 14)
3. Composition of Corporation Bylaws (See Establishing a Local Church, pages 15, 16)
 - a. Working Philosophy of Ministry
 - b. Core Values
 - c. Government of Local Church (Corporate Authority)
 - d. Leadership Structure (Spiritual Authority)
4. Acquisition of an Employer Identification Number for the Corporation (filling SS-4 Form) (See Establishing a Local Church, page 16)
5. Establishing Quality and Accountable Accounting Procedures with a good Accountant or Certified Public Accountant (See Establishing a Local Church, page 15)

After Incorporation

1. Filing for Federal Tax Exemption Letter
2. Filing for State Sales Tax Exemption
3. Acquiring a Bulk Mailing Permit
4. Filing Property Tax Exemption (if property owned) and Other Tax (IRS) Required Filings

Essential Matters of Structure

1. Implementation and Follow Through of Bylaws
2. Proper Orientation of the Board of Directors
3. Liability Insurance
4. Importance of Adequate and Accurate Records
5. Setting up and Running an Office
6. Various Descriptions of Ministry Areas
7. Application Process for Employees and Volunteers

8. Risk Management Areas

- a. A thorough reading and understanding of Liability Insurance Policy
- b. Acceptable areas of risk
- c. Unacceptable areas of risk
- d. Safety
 - 1. Facilities
 - 2. Equipment
 - 3. Programs
 - 4. Events
- e. Employees and Volunteers
 - 1. Screening
 - 2. Training
 - 3. Supervision
 - 4. Handbook
 - 5. Dismissal (Right and Wrong)
- f. Finances and Accounting
 - 1. Offerings
 - 2. Accounting Records
 - 3. Payment of Invoice Process
 - 4. Salaries
 - 5. An Accountable Reimbursement Policy

(For a more detailed list and discussion of matters leading up to incorporation and after see Establishing a Local Church by Dennis Kutzner)