

# STARTING A NEW **mb** CHURCH?

## 1. PICK AN AVAILABLE CHURCH NAME

- Set up a PO Box or an address
- Solidify the members of your church board

## 2. DRAFT ORGANIZING DOCUMENTS

- Constitution
- Bylaws
- Wedding Policy
- Statement of Faith/Facilities Use

## 3. INCORPORATE WITH THE SECRETARY OF STATE

## 4. HAVE THE FIRST BOARD OF DIRECTORS MEETING

- Adopt organizing documents and required policies
- Elect officers
- Authorize opening a bank account

## 5. AFFILIATE WITH THE MISSOURI BAPTIST CONVENTION

- Participate in the Cooperative Program
- Provides federal tax exempt 501(c)(3) status for your church

## 6. OBTAIN FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN) IN YOUR CHURCH'S NAME. NEEDED TO:

- Open bank account
- File payroll forms with the IRS
- Obtain Missouri Sales Tax Exemption in your church's name

## 7. OPEN CHURCH BANK ACCOUNT

- Put safeguards in place now for smart financial management and oversight

8. YOU'RE NOW AN OFFICIAL **mb** CHURCH!

## Organizing Documents

- Contain the basic rules of procedure and organization.
- Define the rights and duties of the members of the church and ensure that the will of the majority is carried out in proper procedure.
- Should be drafted by a committee elected by the church and then approved by the church. More information may be obtained from the [Church Incorporation Constitution and Bylaws Manual](#).
- Church Wedding Policies: <https://gumroad.com/l/kVEa>
- Model Church Policy on Marriage: [http://www.thewhiteheadfirm.com/Church\\_Law.html](http://www.thewhiteheadfirm.com/Church_Law.html)

## **Why Incorporate**

- Unincorporated churches are susceptible to liability among members for accident claims, contract disputes and employment issues. Unincorporated churches cannot enter into legal contracts or incur debt for building.

## **Ways to Incorporate**

- Fill out Form Corp 52 – Articles of Incorporation of a Nonprofit Corporation through the Secretary of State's office <http://s1.sos.mo.gov/business%5Ccorporations%5Cforms.asp>. There is a small filing fee,

**OR**

- Have a lawyer draft Articles of Incorporation and file them with the Secretary of State's Office.

## Why Affiliate

- Affiliation with the Missouri Baptist Convention affords a church the opportunity to commit to cooperative missions and ministry through the Southern Baptist Convention and the Cooperative Program.
- A church affiliated with the Missouri Baptist Convention falls under the convention's federal tax exempt status and does not have to apply for individual tax exempt status.

## How to Affiliate

- How to affiliate [Document](#) (pdf) Resolution for Affiliation
- [Document](#) (MS Word: electronic form)

## **Federal Tax Exempt**

- As a tax exempt organization, you do not have to pay federal tax on related income for your church. If a church has unrelated income (income not related to the tax exempt purposes), the church must pay tax on that type of income. <http://www.irs.gov/pub/irs-pdf/f990t.pdf>

## **Federal Employer Id Number**

- A church obtains a federal identification number by filling out the IRS Form SS-4. The IRS will issue the church a nine-digit identification number (xx-xxxxxxx) for reporting such things as payroll tax, W-2s, and 1099s to the IRS. Website: [www.irs.gov](http://www.irs.gov)

## Missouri Sales Tax Exemption

- A church affiliated with the Convention receives a packet of information that includes an application for sales tax exemption, [Form 1746 – Missouri Sales/Use Tax Exemption Application](#) and instructions on how to apply. The federal tax exemption does not relieve a church of paying sales tax on purchases in the state of Missouri. However, the church may apply for a sales tax exemption with the state of Missouri and therefore avoid paying sales tax.