

Church Financial Hot Topic

Steps to Take to Incorporate a Church

Steps to Take		Contact
1.	Obtain "Corporate Filing Procedures."	Georgia Secretary of State – Corporations Division sos.ga.gov
2.	Reserve a Corporate Name (e.g. Proposed Church Name) not required but secures name until articles are filed with the Sec. of State can file name and articles at the same time.	State of Georgia Corporate Information (Filing fee \$25) ecorp.sos.ga.gov
3.	Draft Articles of Incorporation	Qualified Attorney
4.	File Articles of Incorporation.	GA Secretary of State – Corporations Division (Filing Fee \$100, form 227)
5.	Select officers of the new corporation: one must have the responsibility for preparing minutes of the directors' and members' meetings and for authenticating records of the corporation.	Within 90 days of incorporation – Fee \$50 www.sos.ga.gov/corporations
6.	Publish Notice of Intent to Incorporate an official legal organization of the county where the initial registered office of the corporation is to be located.	GA Secretary of State has list of legal organizations, http://www.gsccca.org/clerks (Publication fee \$40)
7.	Obtain a Federal Employer Identification Number (Form SS-4) to open a bank account and to withhold federal income and social security taxes on employees.	Internal Revenue Service
8.	Obtain a Georgia State Taxpayer Identification Number to Withhold State Income Tax on Employees.	Georgia Department of Revenue - Centralized Taxpayer Registration Unit
9.	Obtain the Georgia Baptist Convention "IRS Determination Letter" - Verifies 501(c)(3) Non-Profit Status.	Church Administration Ministry, Georgia Baptist Mission Board, 770-936-5274 churchadministration@gabaptist.org
10.	Transfer Assets from Unincorporated Church to the New Incorporated Church.	Qualified Attorney
11.	Draft and adopt bylaws for the new corporation.	Qualified Attorney

This document is intended to provide churches, pastors, and staff with current and accurate information about the subjects covered. However, such information is not intended to be sufficient for dealing with a particular legal problem, and the authors and distributors do not warrant or represent its suitability for such purpose. The reader should not rely upon this document as a substitute for independent legal consultation or IRS instructions.