

DR 504 Property Tax Exemption form.

If you own Property (real estate) and it has a building you are using for Worship Services, to be exempt from property tax, you need to file a DR 504 www.myflorida.com form for exemption. This is done on a yearly basis by March 1st. You must reapply each year in order to retain your exemption status. Contact your county Property appraiser's office - Lee County: www.leepra.org; Collier County: www.collierappraiser.com; Hendry County: www.hendryprop.com

Other items on the horizon:

- Adopting Church Financial Policies and Budgets
- Planning Financial Support for your ministers and church employees
- Screening Church Workers
- Child Safety Issues
- Child Abuse Allegation Response
- Guidelines for Ministry Workers
- Waivers and Releases for Children/Youth Activities
- Staff Candidate Information Forms
- Employee Lifestyle Agreements
- Reference Release Form and Authorization
- Retirement/Life & Disability Insurance for your Employees through GuideStone
- Insurance – Rental/Liability/Workmen's Compensation, etc.
- Benefits and responsibilities under the Federal Tax Law
- Contract Guidelines – Who has the ability to sign a contract on behalf of the congregation
- Standard Mailing Rate permit application ("Bulk Mailing")
- Copyright Licensing www.ccli.com and www.cvli.org
- Establish a Policy and Procedures Manual

Helpful Telephone Numbers and Web Sites:

Royal Palm Baptist Association	1-239-433-2292
www.royalpalmshbc.com	
Florida Baptist Convention	1-800-226-8584
www.flbaptist.org	
GuideStone Financial Resources	1-888-98-GUIDE
www.GuideStone.org	
Internal Revenue Service	1-800-829-1040
www.irs.gov	
Social Security Administration	1-800-772-1213
www.ssa.gov	



Making sure your church has
Set things in order

"For this reason I left you in Crete, that you would set in order what remains..."
(Titus 1:5)



"He who is faithful in a very little thing is faithful also in much; and he who is unrighteous in a very little thing is unrighteous also in much." (Luke 16:10)



Church Name.

Pick a name and visit www.sunbiz.org to verify availability.

Constitution & By-Laws.

The Constitution contains an enumerated list of "Articles" that provide an overview of your legal identity, theological grounding, philosophy of ministry, and general church structure. These articles should cover such things as: 1. Name, address, date of establishment; 2. Purpose; 3. Doctrines and Affiliations; 4. Approach to Ministry; 5. Authority; 6. Church Staff; 7. Church Officers; 8. Officers of the Corporation and Registered Agent; 9. Ordinances; 10. Membership and Church Discipline; 11. Procedure for Dissolution; 12. Procedure for Revisions to the Constitution and Bylaws.

The Bylaws are a separate companion document that outlines operations and procedures for such things as: 1. Calling, hiring and dismissing staff; 2. Committee or Ministry Team roster; 3. Ordination process and qualifications; 4. Church business meeting; 5. Employee guidelines, etc.

As a general rule, the "big picture" Constitution should be more difficult to change and require a church vote, whereas the Bylaws can be set up to change by executive decision of the elders, deacons or church staff since things change so rapidly regarding operations.

Articles of Incorporation.

File and complete this on line at www.sunbiz.org. There is a fee and a copy of your Constitution and By-laws must be provided. You must file a yearly annual report after your initial filing to remain active. Visit www.sunbiz.org to be sure that your corporation is active. You will want to be sure that your incorporation is complete then apply for your Employer Identification Number (EIN). Keep this document in a permanent file and make copies as requested

Employer Identification Number (EIN).

Apply for this on line at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-%28EIN%29-Online>. There is no fee for this. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your EIN confirmation notice. Keep this document in a permanent file and make copies as requested. This will be required by the Internal Revenue Service (IRS).

Florida Baptist Convention (FBC).

To be received as a Southern Baptist and Florida Baptist Convention church plant or church, an FBC representative and/or the associational Director of Missions will guide you through these steps: A. **New Church/Mission Report Form**; B. Receipt of an FBC I.D. # and SBC I.D. #, but NOT automatically a member of their local association; C. Using the FBC I.D. # to give \$250 to Cooperative Program, payable to "Florida Baptist Convention."

Optional: Church Planting Assistance which requires:

- [] *pastoral interview and assessment;*
- [] *background check of employment, credit, criminal, motor vehicle, etc.*
- [] *copies of Articles of Inc., Constitution & Bylaws, Employer Identification number*
- [] *review of church budget plan.*

IRS 501 (c) 3 Non-profit status.

By completing steps 5 A, B, and C above to become a church with the Florida Baptist Convention and Southern Baptist Convention, you will be eligible for a 501 (c) 3 group tax exemption letter granted to the FBC by the Internal Revenue Service. To keep this in effect from year to year, your church must contribute at least \$250 each year to the **Cooperative Program** (payable to "Florida Baptist Convention), and complete the **Annual Church Profile** each year. To request a copy, contact Business Services Division at 1-800-226-8584 ext. 3040. They will verify your information: church name, address, pastor's name and the EIN number for the congregation and then issue you a copy.

Royal Palm Baptist Association.

Each of the 49 associations in Florida has their own procedure regarding how a church is encouraged, but not required, to become a member of their association. At Royal Palm, we follow-up the FBC process above by inviting the church plant pastor and leadership to meet with our **Petitionary Letters Committee** to discuss matters of basic theology, polity, cooperation and mutual support at the local associational level. There is also a one page membership application to be completed in its entirety, and a six month "watch-care" period before being voted into the association. *Membership is required* to apply for financial aid or loans from the FBC or Royal Palm's "Smith Funds."

Constituting as a Church.

This is a highly recommended, but not required, special worship service when your congregation votes to officially adopt your Constitution and Bylaws and list your charter members on a document proclaiming yourselves an official church as of that date. If this is done at a later time, it can also serve as a "Declaration of Independence" from the mother church, moving you from a "mission" or "church plant" status to an independent church.

Budget & Bank account.

To establish a bank account, you will need copies of the following items: 1. Employee Identification Number (EIN); 2. Articles of Incorporation; 3. 501 c (3) determination letter.

DR-5 Form/Sales Tax Exemption.

Complete this at <http://dor.myflorida.com/dor/forms/current/dr5.pdf> (Florida Department of Revenue website www.myflorida.com.) There is no fee for this and you will need a COPY of the 501 c (3) determination letter and the other requested supporting documents.

W-4 and W-2 Forms.

All employees must complete a W-4 and receive a W-2 from employer for use in preparing your annual income taxes. See www.irs.gov

I-9 Form.

This is a required Employment Verification Eligibility form for each of your employees by the Department of Homeland Security. www.uscis.gov. All employees (includes pastors and staff) must complete the I-9 form <http://www.uscis.gov/i-9>

New Hire/New Employee Reporting

For all employees. Federal and State law requires employers to report newly hired and re-hired employees in Florida to the Florida New Hire Reporting Center <https://newhire.state.fl.us/fl-newhire/>. This site will provide you with information about reporting new hires including reporting online and other reporting options.