

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



Mark P. Gonzales, Exec. Director/AMS

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. 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.

1. Complete this online at www.sunbiz.org. There is a nominal fee.
2. Have your Constitution and By-laws completed and on file.
3. File an annual report online every January to remain active.
4. Visit www.sunbiz.org to be sure that your corporation is active.
5. Print copy for you files. Now you can apply for your EIN # below.

Employer Identification Number (EIN).

1. Apply for this on line at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-%28EIN%29-Online> No fee. Verification takes a few minutes.
2. Download, save, and print your EIN # and confirmation notice.
3. Keep it on file to make copies for IRS and others as needed.

Florida Baptist Convention (FBC).

To be received as an SBC and Florida Baptist Convention church, an FBC rep. and/or Associational Mission Strategist (AMS) will help you:

1. Discover a **sponsor church** to consult, serve, and partner with you.
2. Complete the **New Church/Mission Report Form**
3. Receive an **FBC I.D. #** and **SBC I.D. #** after we send in your form
4. Start your **mission giving portfolio** and include the **Cooperative Program** by sending monthly, quarterly, or annual gifts in "meaningful amounts." (*Payable to Florida Baptist Convention, and mailed to 6850 Belfort Oaks Place, Jacksonville, FL 32216*)

IRS 501 (c) 3 Non-profit status.

By completing the 3 steps 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 should:

1. Contribute a "meaningful amount" each year to the **Cooperative Program** as described above, and your local association directly: *Payable to Royal Palm. Mail to 5481 Briarcliff Rd., Ft. Myers, FL 33912*
2. Complete the **Annual Church Profile** which will be sent to you each year to be completed online. It is only about 8 questions, and we are happy to assist you with that as needed.

To request a copy of that 501(c)3 group tax exempt letter, contact Business Services Division at 1-800-226-8584 ext. 3040. They will verify your church name, address, pastor, Cooperative Program and local association gifts from you, and your EIN number. If all is well, they will then mail you the letter that confirms your 501 (c)3 status.

Royal Palm Baptist Association.

We have a simple process to become a full member of the Royal Palm Association of Churches, SBC.

1. Complete a brief, **two-page application** of membership.
2. Meet with our **Church Plant/Revitalization Team** to get acquainted, build fellowship, and dialogue on matters of basic theology, polity, cooperation and mutual support at the local associational level.
3. Enter under "**watch-care**" status for several months before being voted in a new members during our Annual Meeting in October.

Going through this process is required to be considered for any financial gifts or loans from the FBC or Royal Palm's Smith Funds.

Constituting as a Church.

This is a recommended, but not required 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, autonomous church as of that date.

Budget & Bank account.

To establish a bank account, you will need:

1. Employee Identification Number (EIN)
2. Articles of Incorporation
3. 501 c (3) determination letter from the Florida Baptist Convention.

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.