

Church Financial Hot Topic

Steps to Take to Incorporate a Church

	Steps to Take	Contact
1.	Obtain "Corporate Filing Procedures."	Georgia Secretary of State - Business Services & Regulations
2.	Draft Articles of Incorporation.	Qualified Attorney
3.	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)
4.	File Articles of Incorporation.	GA Secretary of State - Business Services & Regulations (Filing Fee \$100)
5.	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)
6.	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
7.	Obtain a Georgia State Taxpayer Identification Number to Withhold State Income Tax on Employees.	Georgia Department of Revenue - Centralized Taxpayer Registration Unit
8.	Obtain the Georgia Baptist Convention "IRS Determination Letter" - Verifies 501(c)(3) Non-Profit Status.	Church Financial Services, Georgia Baptist Convention, 770-936-5295
9.	Transfer Assets from Unincorporated Church to the New Incorporated Church.	Qualified Attorney
10.	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.	GA Code
11.	Draft and adopt bylaws for the new corporation.	Qualified Attorney

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