

REQUIRED READING FOR SUBORDINATE CHURCHES

Association of International Gospel Assemblies (AIGA)

CHARTERED CHURCH OBLIGATIONS

The Internal Revenue Service has estimated that ninety percent (90%) of all independent churches and most small religious associations are operating illegally concerning their tax-exempt status. They feel that most violations are done through ignorance, but this does not excuse them. If they are caught they will have to suffer the consequences. Most mistakes are made because most pastors and evangelists just don't understand the laws governing IRS status. Many well-meaning ministers and church leaders are under the assumption that "church and state" are separate. This is not so. Church and state have never been separate and we should pray that it does not happen, if we want to have freedom of Religion.

Many churches are operating under a state charter, but this alone does not give you tax exemption. When you have your state charter, then you must go through your State Internal Revenue Service to get your state tax exemption. Then, if you want Federal Tax Exemption, you will have to have an attorney from your state to make application with the Federal Internal Revenue Service for their decision. Sometimes this takes several years and plenty of money to get your exemption.

Under our 501 (c) (3) Letter from the Internal Revenue Service, we are allowed to give churches, Schools, missions, evangelists, and other religious enterprises, legal charters making each a subordinate operating under our Tax Exempt Status.

This Corporation and Association were started on August 2, 1962, for the sole purpose of: (1 Corinthians 12: 27-28) "Now ye are the body of Christ, and members in particular. And God hath set some in the church, first apostles, secondarily prophets, thirdly teachers, after that miracles, then gifts of healings, HELPS, GOVERNMENTS, diversities of tongues." We are a "helps" to the ministers and churches in helping them to operate legally. We are a help to you and your church. We keep ourselves informed on the issues governing the laws of the land, concerning the church and ministers.

Therefore, we can help to keep churches and ministers legal if they will see the need and come into our Association and receive a charter from DO THE NECESSARY REQUIREMENTS and us that the Government requires from our subordinates.

The Internal Revenue Service has given our Association the legal right to charter all areas of the ministry, including churches, missions, evangelistic, campgrounds, schools, colleges, or any other not-for-profit "church related" work.

The church must be pastored by a minister who has ministerial credentials with Association of International Gospel Assemblies, Inc. and said pastor must continue to be a member in good standing with this Association to be eligible to pastor an Association chartered church.

The church must be set in order with by-laws to govern the church, and having a pastor, secretary, treasurer, deacons or trustees comprising their corporate church board; a Sunday School Board, Church Youth Leader, Missionary Leader, and Women's Ministries Leader. (PLEASE NOTE: The Church Board MUST have at least 5 members listed as officials of the charter. No more than two members of any one family may serve on the Board at the same time.)

An accurate and legal church record must be kept at all times that can be opened for inspection by any federal or state government official.

In order for our Association to have group exemption, the chartered subordinates churches must prove that they are actually operating as an affiliate body of Association of International Gospel Assemblies, being supportive in all areas including finances, fellowship, and participation in Association activities such as being active in our youth work, women's ministries, and support to our foreign and/or home missions.

All churches that are chartered by the Association are required:

1. To preach, teach, and adhere to the Articles of Faith and Doctrine of Association of International Gospel Assemblies.
2. To display the church charter, which shows affiliation with Association of International Gospel Assemblies, Inc. in a prominent place in the church.
3. To pay tithes (i.e. 10% of Church Income) into the General Treasury of our Association each month.
4. To keep an accurate financial record and fill out a COMPLETE and ACCURATE finance report in duplicate, with one copy to be sent to our headquarters between January 1 and April 1 each year and the remaining copy to be retained in the church files. Our headquarters will provide annual Finance Report Forms.
5. The church is to send a representative to the state conference in their home state.
6. The churches are to participate in the fellowship meetings and youth rallies in their area.
7. To complete the annual Information Report for Subordinate Charters form (provided by AIGA) and return it to headquarters by September 1st.

Please continue reading on the back.....

Each Subordinate church or ministry must have its own employer identifications number. Ministries are able to go to www.irs.gov/business to apply for their own FEIN (Federal Employers Identification Number), aka EIN. When the subordinate receives an employer identification number, a copy of the number must be sent to our headquarters for the chartered subordinate's record file. It is suggested to also send a copy of the letter received to headquarters for the ministry's file.

State exemption is to be obtained by the subordinate church or ministry. Each subordinate should check with the Secretary of State concerning how to apply for state exemption and information about other laws that may affect a church-related organization in their state.

Filing of all forms, returns, and/or reports that may be required for compliance with Internal Revenue Service requirements shall be the obligation of the subordinate church or ministry, and the subordinate shall hold Association of International Gospel Assemblies harmless from any expense or penalties that may be sustained by reason of the negligence of the subordinate to comply.

It is not compulsory that our pastors or ministers have one of our charters, but they may find it necessary for exemption coverage and other benefits provided by such exemption.

Having a charter does not mean that the Association of International Gospel Assemblies claims right to ownership of the property of a chartered church or ministry.

The object and purpose of all subordinate churches or ministries shall be "to preach and teach the Gospel of Jesus Christ as set forth in the Old and New Testament Scriptures, to practice and promote the Christian religion according to the Gospel of the New Testament Scriptures; to convert persons to the Christian Religion," as stated in the Articles of Incorporation of Association of International Gospel Assemblies, Inc. Our affiliated churches and ministries must take care not to use their subordinate status for unrelated business nor are they to engage themselves in activities that are not in furtherance of the exempt purposes. Neither are they, as a chartered church-related organization, to become involved in activities to influence legislation.

If a subordinate ministry or church decides that they no longer wish to have a charter and affiliation with this Association, or if the church or church-related ministry is dissolved, said church or ministry is required by law to immediately return the Charter to our headquarters. This Association shall then be required by law to report to the Internal Revenue Service that said church or church-related ministry no longer holds a subordinate charter. *(PLEASE NOTE: AIGA must also report if the Charter is not in good standing with AIGA if the ministry does not comply with requirements.)*

If a church or church-related organization is dissolved, the assets of the church or organization, after debts are paid, must go to another tax exempt church or other organization(s), organized and operated for similar exempt purposes and which have exemption from Federal Income Tax under section 501 (c) (3) of the Internal Revenue Code, or such section as it may be amended.

VERY IMPORTANT: said Charter to legally Ordain ministers or to issue ministerial credentials or charter certificates of any kind anywhere does not authorize subordinate charters of this Association. This includes Ordination, License, Exhorter Credentials, Christian Worker Credentials, and charters to cover any kind of church or ministry.

The bylaws of the Church may in no way conflict with the Constitution and By-laws of Association of International Gospel Assemblies as now or hereafter are duly adopted. The Doctrine of Faith of said subordinate chartered Church must be in agreement with Association of International Gospel Assemblies' Doctrine of Faith.

Note: *We have been advised that churches can be exempt by statute.*

CHURCH CHARTER APPLICATION

OF THE
ASSOCIATION OF INTERNATIONAL GOSPEL ASSEMBLIES, INC.

411 South Third Street - De Soto, Missouri 63020
Telephone: (636) 586-3641 / Fax: (636) 586-6407

Brethren:

**We, the official Board of this Church do hereby make application for a Church Charter.
PRINT OR TYPE CLEARLY (DO NOT ABBREVIATE)**

Name of Church _____

Church Address Location _____

City _____ State _____ Zip _____ County _____

Church Address Mailing _____

City _____ State _____ Zip _____

Date _____ Phone: (_____) _____

Pastor's Name _____

Pastor's Address _____

Pastor's Telephone (_____) _____ e-mail _____

***(The Pastor must be a member of AIGA before the charter application can be approved.)**

Secretary's Name _____

Secretary's Address _____

Secretary's Telephone (_____) _____

Treasurer's Name _____

Treasurer's Address _____

Names of remaining Board of Directors (Must have two or three – to complete a five person Board)

1. _____

2. _____

3. _____

Federal Employer Identification Number (F.E.I.N): _____

(Federal Employer Identification Numbers are required for all charters. If you do not already have a F.E.I.N, you or a member of your board will need to go to www.irs.gov/businesses to apply for one.)

This charter must consist of a minimum of Five Board of Directors with NO MORE than two family members serving on the Board. Applicant requests acceptance from the Executive Board of Association of International Gospel Assemblies, Inc., (AIGA) certain rights and privileges. If granted membership into the Association, this charter gives the Applicant permission to conduct Church services and activities in accordance with the Association of International Gospel Assemblies, Inc. The Church, in its application for fellowship agrees to participate in the support through tithes and the AIGA Mission programs. The Church at all times shall remain a sovereign Church and shall comply to abide by all rules and regulations as set forth in the Bylaws of AIGA and/or the Bylaws of the Church, as they now appear, or they may be changed or altered from time to time. Compliance with said ordinances, laws and controls shall be at all times the responsibility of the Church.

Licensing, in compliance with all governmental agency's control of said Church/Ministry where church services are to be conducted, shall be the sole responsibility of the Applicant. The Applicant agrees to hold harmless the Association of International Gospel Assemblies, Inc., from any and all liabilities incurred or that may occur from said meetings/services/activities.

Charters of AIGA provide Federal Group Exemption. This charter does not provide State Tax Exemption. Upon charter approval, state tax exemption may be applied for independently through the Secretary of State's Office of the state where this church is located.

A FEE OF \$50.00 IS TO ACCOMPANY THIS APPLICATION. (Non-Refundable)

A COPY OF THE BYLAWS OF THIS CHURCH IS TO ACCOMPANY THIS APPLICATION

AN AUTHORIZATION STATEMENT FORM IS TO ACCOMPANY THIS APPLICATION.

YEARLY REQUIREMENTS:

All churches are required to pay tithes from the church income to AIGA Headquarters – De Soto, MO.

The Pastor's credential must be paid and in good standing.

Signed Annual Church Charter Financial Report Forms, Authorization Statement form and Subordinate form must be submitted.

If the required information is not received in order, AIGA reserves the right to revoke said charter and Applicant agrees to return the charter certificate to AIGA Headquarters upon request.

Please return Signed Application to:

ASSOCIATION OF INTERNATIONAL GOSPEL ASSEMBLIES,
411 South Third Street, De Soto, MO 63020

The original hardcopy of this application must be completed, signed, and mailed to AIGA Headquarters for a final decision by the Board to be made. The above ministry is NOT covered until the AIGA Board makes a decision to accept said ministry into their Association.

Each year you are responsible for submitting on time the following forms to AIGA: Annual Church Financial Report (due April 1st) and the Annual Information Report for Subordinate Charters (due August 31st). You must keep an accurate record of all Church Income (including the individuals, ministries or businesses who have contributed to this ministry) and Expenditures.

I have read the above and fully understand AIGA's requirements. Signed,

Pastor _____

Secretary _____