**** USA/Canada Region Church of the Nazarene

**10 Steps to Register and**

**Organize a Church Plant**

Starting new churches is the most effective method of evangelism and making Christlike disciples in the nations. A new church, which is mothered or sponsored by a parent congregation, is called a Parent Affiliated Congregation (PAC). We encourage all churches to mother new churches on a regular basis and all new churches to have a mother church.

On December 8, 2015, the Board of General Superintendents approved the following formal definition of a church. The definition states, “*Any group that meets regularly for spiritual nurture, worship, or instruction, with an identified leader and aligned with the message and mission of the Church of the Nazarene may be recognized as a church and reported as such for district and general church statistics.”*

A ***Registered Church*** meets the approved definition of a church and may be a Church-Type-Mission (CTM) or a PAC. An ***Organized Church*** has progressed and meets the requirements of the *Manual*, according to paragraphs 100 – 106.5.

The following steps apply to registering and organizing a PAC or CTM.

1. **CTM’s**: Contact the district office to inform and get approval from the district superintendent where the new work is located (paragraph 100.1). **PAC’s**: Skip to Step 2.
2. **Register the church**. The PAC or CTM may be done online at the following address:

[usacanadaregion.org/index.php/register-a-church](https://www.usacanadaregion.org/index.php/register-a-church)

* 1. Identify the preparer of the form and enter all required information for the new church.
  2. Designate if this new church is a PAC, and if so, identify the parent church.
  3. Click “submit” when finished.
  4. Once the form has been processed, an email will be sent with the new church’s unique Church of the Nazarene Identification Number.

1. Apply for **Federal Employer Identification Number** (EIN)

Every nonprofit organization must have an EIN to report any taxes that have been withheld from employees of the church. Banks require this number to open an account. It is recommended the leader of the new church applies for this number.

* 1. Visit [**www.irs.gov/businesses**](http://www.irs.gov/businesses)
  2. Select “Employer ID Numbers”
  3. Select “Apply for an EIN Online”
  4. Click “Apply Online Now”
  5. Click “Begin Application”
  6. Click “View Additional Types” and click “Continue”
  7. Select “Church” and click “Continue”
  8. Click “Continue”
  9. Choose the option that best fits why the church is requesting an EIN and click “Continue”
  10. Choose who the responsible party is for the church; click on the underlined words for more explanation to help you decide the appropriate responsible party. For an individual, enter a SSN; for an existing business, you may use your District’s EIN number or, for PAC’s, you may choose to use your parent church’s EIN number.
  11. Enter the required fields and select “I am duly authorized” and click “Continue”
  12. Fill out the address fields and click “Continue”
  13. Fill out the required fields for the new church and click “Continue”
  14. Complete the application

1. Request **Federal Tax Exempt Status** with the General Church.
   1. Email the following 3 items to the General Secretary’s Office:

[**gensec@nazarene.org**](mailto:gensec@nazarene.org)

* + 1. Name of the new church (be sure “Church of the Nazarene” is a part of the legal name)
    2. Address of the new church
    3. EIN
  1. You will receive a letter from the General Secretary stating the new church is covered under the Church of the Nazarene blanket 501c3 tax exempt status.

1. **Incorporate the church**. Incorporation varies among states. Incorporation with the state can be submitted to your respective Secretary of State. Incorporation must be completed prior to owning any real estate. A sample Articles of Incorporation can be found in the Church Organization folder in the CCD Electronic Toolbox.
2. **Open a Bank Account**
   1. Most banks require a copy of the minutes designating check signers on your letterhead stationary
   2. Federal Employer Identification Number (EIN)
   3. Letter from General Church recognizing 501c3 status
   4. Be sure “Church of the Nazarene” is a part of the legal name.
3. Apply for **State Sales Tax Exemption**
   1. The list of documents needed for application of sales tax exemption. Each state may use a process that is a bit different. In the state of Illinois, this includes:
      1. Form STAX-1
      2. Copy of the Articles of Incorporation for the local church
      3. Manual Paragraphs listing Local Church By-laws
      4. IRS Determination Letter from Global Ministry Center
      5. 501c3 letter for the Local Church from Global Ministry Center
      6. Brief narrative that explains purposes, functions, and activities of the church
      7. A few (3-4) recent church bulletins or newsletters that explains the purposes, functions, and activities of the church
      8. Any other info that describes the purposes, functions, and activities of the church
   2. There is no fee to apply. For people from Illinois, Form STAX-1, the by-laws, and IRS Determination Letter can be found in the CCD Electronic Toolbox.
   3. Mail all documentation to:

SALES TAX EXEMPTION SECTION 3-520

ILLINOIS DEPARTMENT OF REVENUE

1. JEFFERSON STREET

SPRINGFIELD, IL 62702-5145

If you are in another state than the state of Illinois, please contact your state department of revenue for the information you need.

There is MUCH work to be done between steps 7 and 8! Districts sometimes use different criteria for when they feel a church is ready to be organized. Conversation with your district superintendent is important at this point in the church development process.

If the CTM or PAC is ready to become a Fully-Organized Church:

The church development process is implemented by many different churches in different ways. Some church-type missions will choose to stay as CTMs. Others will follow a church development process which leads them to take the next steps of becoming a fully-organized church (FOC). These steps are below.

1. Contact the district superintendent and **set a date to organize the church**.
2. Local churches may be organized by the district superintendent, or by the general superintendent having jurisdiction, or by an elder authorized by either of them (paragraph 100).
3. CTM’s or PAC’s may receive and report members (paragraphs 100.1; 102.7)
4. **Complete the Church Organization Form**. After the organizational service:
   1. Fill out the “Church Organization Form” online at

[usacanadaregion.org/ministry/districts/church-organization-form](https://www.usacanadaregion.org/index.php/ministry/districts/church-organization-form)

* 1. Contact the General Secretary’s office to designate if the new church will continue to be listed as a Parent Affiliated Congregation.

1. **Send legal documents to your District Office**.

Please forward the following documents to keep on file at the district office:

* 1. Incorporation papers (from the state of which the church resides)
  2. Copies of deeds
  3. Other legal documents

Thank you for your commitment to the Nazarene church planting movement. For more resources, visit [multiplynaz.org](https://multiplynaz.org/) or the [usacanada.org](https://www.usacanadaregion.org/ministry/church-planting) website. If there is any way we can serve you better, please let us know.