



Ministry Partner:

Thank you for partnering with KFI to establish your religious charter. We welcome you with open arms and count it an honor to be a partner with you in kingdom building. The following application is in three parts. As you are filling out the application feel free to call our office if you need assistance.

KFI Staff

Part I:

Explanation of Cost for the religious charter
List of Benefits for being a religious charter
Policy and Goals of KFI *(for your records)*

Page 1

Part II

Religious Application *(Fill out and send to home office)*

Pages 4-6

Part III

Information to assist you in filling out the
application and correctly structuring
your religious organization. *(for your records)*

Pages 7-30

3707 S.W. 9th Street
Des Moines, Iowa 50315
515-283-0197

KINGSWAY FELLOWSHIP INTERNATIONAL

Offers - "Two (2) Types of Nonprofit tax-exempt Charter Programs"

Affiliate & Associate for Churches & Religious Organizations

Kingsway Fellowship International (*hereafter KFI*) is a “church” and missions oriented Organization with the authority to **provide Federal nonprofit tax-exempt status** for Churches & Religious Organizations (*which promotes the Gospel message through Evangelistic activities*) without costly time and excessive fees.

1. “**AFFILIATE CHARTER**”: Provides **Federal** “tax-exempt status” with the Internal Revenue Service & the privilege of giving all your donors a valid TAX RECEIPT.

Initial Cost: \$300.00*

Annual Renewals: \$125.00

*(or) A minimum of \$150.00 down payment with application & 3 monthly payments of \$50.00.

**“One” major Board Member must be credentialed & current with KFI before application can be processed.

2. “**ASSOCIATED CHARTER**”: A Church or Religious Organization which **has its own** “Federal Nonprofit Tax-exempt Status” with a 501(c) (3) Determination Letter from the IRS, Nonprofit Articles of Incorporation and Bylaws, **and desires a spiritual covering, fellowship, guidance and recognition with an internationally known fellowship.**

Initial Cost: \$125.00

Annual Renewals: \$75.00

ALL KFI CHARTERS RECEIVE:

- A beautiful Charter Certificate showing your "good standing" status.
- **Identification with an Internationally Recognized Organization.**
- Spiritual Covering for those of "like-precious Faith".
- **Bond of Fellowship** and Strength from over 225 Charter members.
- Access to the "Ministry of Helps" services, which KFI provides it members.
- Upon request, KFI will make available **information & referrals** to **specialized professionals**: such as, **accountants, tax advisors, and legal counsel** to assist you in legal and tax matters.
- Upon request, **mediators** are available to assist Pastors & Ministry Leaders as they encounter difficult problem within the organization.
- Assistance, where possible, in "relocating and/or filling" ~ **Pastorate vacancies.**
- *Upon request, we will assist you with general STATE examples (which may need to be modified to meet your STATE requirements); as well as, telephone numbers & web sites where you can print off the necessary STATE forms & instructions; however, **KFI is NOT responsible for any STATE filings or forms.***

Kingsway Fellowship International:

- (1) Will **SEEK** to verify that each Charter organization is operating in accordance to Federal “Nonprofit/tax-exempt” guidelines.
- (2) Does **NOT** require **properties/assets** to be owned, titled or identified with the Kingsway Name; however, you may choose to list KFI encase of dissolution (closing of) your Church/Ministry in your Articles of Incorporation.
- (3) Is **NOT** responsible for any required STATE filings; however, upon request & time permitting, will assist you with email & telephone numbers & finding appropriate forms, etc.

| |
|---|
| <p align="center">KFI CHARTERS DO <u>NOT</u> PROVIDE: Insurance coverage for Properties, Accidents or Liabilities of any kind.</p> |
|---|

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KINGSWAY MINISTRIES, INC. a/k/a

KINGSWAY FELLOWSHIP INTERNATIONAL

3707 S. W. 9th -- Des Moines, Iowa 50315 -3047 U.S.A
TELEPHONE: 515-283-0197 FAX: 515-283-0198

OFFICE USE ONLY

Date Rec'd.

Am't. Rec'd. _____

President's App.Appr'd.

Charter Appr'd. _____

Rejected _____

RELIGIOUS ORGANIZATION *(Not a Church)* **CHARTER APPLICATION**

1. I am applying for: **Affiliate** Charter (*Fed. Tax Exempt Status*) **or** **Associate** Charter (*Spiritual covering*).
- 2a. **Full legal Name** of Organization: _____
- 2b. Please list any dba, a/k/a or other abbreviated names you use: _____
- 2c. Yes No ~ have you filed the appropriate State Form for this “dba” to be legally recognized?
3. **Location** of home office: (*Must be a street address*) _____
City: _____ State: _____ Zip: _____
4. **Mailing Address:** (*if different*) _____
City: _____ State: _____ Zip: _____
5. **TELEPHONE #:** President: (*Home*) _____ (*Office*) _____ (*Cell*) _____
Office Secretary: (*Name*) _____ (*Home*) _____ (*Office*) _____
Ministry (Fax): _____ (Email Address): _____
Web Site: _____
6. **Name** of organization that you are presently affiliated with, if any: _____
7. **Is your ministry** operating on a (*check only 1*):
 “Nonprofit” Basis Sole proprietorship Private Foundation
8. Check “**ALL**” the appropriate **type(s)** of **Ministry** your Organization is providing or plans to provide:
 Christian Education: *such as*; Sunday School &/or Bible Studies, Schools, Colleges as **departments** of this Religious Organization.
 Christian Education: Bible College(s)/School(s) **separate from** this Religious Organization.
 Christian Education: *such as*, Christian Day School (*K-12*) as a **department** of this Religious Org.
 Evangelism (*Explain methods*) _____
 Missionary Outreaches (*Describe*) _____
 Orphanages ~ USA Int’l Name: _____
 Christian Counseling Center(s) with Christian Counselors using Scriptural teaching methods
 Training Seminars: *such as (list all types)* _____
 Music Ministry (*explain*) _____
 Evangelistic Services (*Open to the General Public*) _____
 Seeking to Award Grants (*describe the approximate size & to whom*) _____
 Other(Explain in detail) Charitable & Religious Activities: _____

(*If needed use separate sheet*)
9. **MARK** the “**Sources of Income**” you intend to **seek** by a written Percentage [%] amount on each line.
(**Assign** a percentage to each type of donation: i.e. 50%, 33%, 25%, 10% or 0%)
 General public contributions Grants Personal Donations of our officers
 Fund Raisers Other (*describe*)

10. ___ Yes ___ No ~ **Do you understand** that more than 1/3 of your Ministry Income **must come** from other sources than the officers' donations?
11. **Where** did you **hear** about **KFI**? ___ Internet ___ Conference(s) ___ KCC & TS ___ Referral By: _____
12. ___ Yes ___ No ~ **Does your Ministry have its own** "Tenets (Statement) of Faith"?
13. ___ Yes ___ No ~ **Does your Organization agree** with the "TENETS OF FAITH" of **KFI**? (See attached KFI Brochure.) (If no, explain in detail on a separate sheet of paper.)
14. ___ Yes ___ No ~ **Have you** requested a copy of **KFI's** Bylaws to review? (If yes, see question #28.) (If no, call, email or fax the Home Office today for your copy.)
15. **What date** was (or will) this Organization started _____
- 16a. **Who** was its **founder**? _____ **16b.** Who is the **current** President: _____
- 17a. ___ Yes ___ No ~ **The Pastor/President** must hold Credentials with **KFI** (Call the home office for possible exemption to this rule)
- 17b.....**If none**, we are enclosing a Ministerial Application for: _____
18. ___ Yes ___ No ~ The majority of our Board of Directors are/or will be non-related.
- 19a. ___ Yes ___ No ~ We will provide a **State Recorded** (stamped or sealed by your State) copy of our Articles of Incorporation and (signed) Bylaws showing the names of all Officers, Board of Directors, Trustees, etc. within 15 months of establishing our ministry.
- Note: If either are completed at the time of application, enclose them NOW.
- 19b. ___ Yes ___ No ~ We understand that KFI is NOT responsible for any STATE filings' however, upon request & Time permitting, will assist with email, telephone numbers or finding the appropriate forms, etc.
- 19c. ___ Yes ___ No ~ **Are any** of your proposed Board of Directors serving in "Public Office"?
20. ___ Yes ___ No ~ **Does your Organization plan** to be involved in influencing legislation or specific political campaigns? If yes, explain: _____
- 21a. ___ Yes ___ No ~ **We will establish** (or have) a "Non-Discriminatory Policy" in our Bylaws.
- 21b. ___ Yes ___ No ~ **We abide** by it. ___ Yes ___ No - **21c.** It is posted in a public place in our facility. ___ Yes ___ No - **21d.** It is included in our advertising literature.
22. ___ Yes ___ No ~ **Has this organization** ever been determined by a State or Federal Administrative Agency or judicial body to be **racially discriminatory**?
23. ___ Yes ___ No ~ **Will your ministry** have a membership?
24. ___ Yes ___ No ~ **I understand my** "**fiscal**" year shall be July 1 to June 30 to match KFI'S. (IRS Reqmt.)
25. ___ Yes ___ No ~ **All Ministries** are requested to **consider cooperating** with KFI Stewardship Programs in a consistent manner:
- The KFI Board of Directors believes that the Scriptures teach that the giving of "Tithes and Offerings" is the "Biblical way of supporting God's work"..... Therefore, we encourage "**all**" **Ministries** (Religious Organizations) to tithe or, at a minimum ~ "**sow financial blessings**" into **other ministries** other than their own~ Matt. 10:8 ~ "...freely ye have received, freely give". This plan allows us to be "**givers**," as well as, **receivers**". **For this reason, we ask you to prayerfully consider supporting KFI's Home Office & Missions budget with "a worthy portion" of your Ministry "giving".**
 - We understand the Ministries that have been established for some time may already have designated Mission Programs in place.
26. ___ Yes ___ No ~ **Will you endeavor to cooperate** with our Youth Camps and Bible College Programs & send a Representative to the World, Regional, State and Sectional Conferences?
- 27a. ___ Yes **We already** have our **Federal Employer Identification number (FEIN)** (9 digit #) & it is: _____ A copy of the Fed. IRS notice with the # printed on it is attached.

27b. ☐ Yes **We have Enclosed:** A copy of our SS-4 Application Form (if available). **(OR)**

27c. ☐ No **We do not** have a Federal Employers I.D. #, but **we will send** a “copy” of our SS4-Application for **KFI’S review & approval *before* you send it to the IRS.** (*See Index for instructions.*)

28. ☐ Yes ☐ No ~ **If applying** for an **Associate** Charter, we have **enclosed** a copy of our “Federal Not-For-Profit Determination Letter” stating we have our own Federal Not-For-Profit Status.

29. ☐ Yes ☐ No ~ **We plan** to hold the one required Annual Business Meeting each year & Minutes will be kept in our permanent file records.

30. ☐ Yes ☐ No ~ A **Fiscal** Financial Report will be presented to our Board of Directors at each of our Annual Business Meetings and a copy will be kept in our permanent records.

31. ☐ Yes ☐ No ~ **We understand** this Charter does NOT include any insurance coverage of any type.

32. ☐ Yes ☐ No ~ **We have** a separate bank account for *all funds* to be deposited for this Organization using our E.I.N. # (Number) **NOT** *just a personal* Social Security Number.

33. ☐ Yes ☐ No ~ **Our Board of Directors** (*or Incorporators*) have reviewed the KFI Tenets of Faith & Bylaws & held an *official* meeting with Minutes concerning this Charter Application. After discussion & prayerful consideration, voted that they were in agreement with KFI’s Bylaws & desired to become a Charter member with Kingsway Fellowship International of Des Moines, IA and pledged to comply with the KFI guidelines.

34. ☐ Yes ☐ No ~ **We have** enclosed a brochure which describes **our** Ministry Focus & Vision.

35. ☐ Yes ☐ No ~ **We have** enclosed a copy of the front page of our Web site.

36. **CHARTER APPLICATION FEES:**

☐ We have enclosed a \$300.00 Application Fee for an Affiliate (*tax exempt*) Charter Status. **(or)**

☐ We have enclosed a Minimum of \$150.00 (*non-refundable*) toward the Application Fee and will send three additional payments of \$50.00 per month until paid in full.

☐ My ministry has its own 501 (c) (3) status. I have enclosed \$125.00 Application Fee (*non-refundable*) for Associate (*Spiritual Covering*) Charter Status.

NOTE: All chartered ministries **must Renew** their charter **Annually** by completing a “Continuation Form” **each October** & paying the Renewal Fee. **If this is not completed**, KFI will be **required** to report your ministry as “*inactive*” with the Federal Internal Revenue Service. This would mean~ your Ministry will **NOT BE** covered under KFI **after October 31st** of the last current charter year (*Nov. 1-Oct. 31*).

37. **Date:** _____

38a. **Print** or type **name** of the current President or Founder: _____

38b. **Signatures: President:** _____ **Legal Secretary:** _____ (If elected)
(OR ~ If Officers have not been elected)

38c. **Signatures: Incorporator #1:** _____ **Incorporator #2:** _____

39. ☐ Yes ☐ No – **Did you** make a copy of this “Application” to keep for your review and files?

CRITERIA to determine whether YOU CAN QUALIFY as a KFI ~ “RELIGIOUS ORGANIZATION” & FOR “Federal Tax-Exempt Status”!

1. **KFI desires to assist & cover “Religious Organizations for “Federal tax-exempt status”, if the organization is actively involved in Evangelism, Biblical Teaching/Training & establishing individuals in their faith and to a lesser degree combining “good works for humanity”.**
2. **Therefore, your “Religious Organization’s stated Mission Vision” needs to clearly and actively be doing one or more of the following purposes:**
 - ☐ Evangelism/Missionary Outreach
 - ☐ Christian Education: Bible Colleges/Schools separate from a Church.
 - ☐ Christian Education: such as, Christian Day School (K-12) separate from a Church.
 - ☐ Christian Orphanages
 - ☐ Christian Counseling Center **working with area churches**
 - ☐ Christian Training Seminars
 - ☐ Music Ministry
 - ☐ Other Religious Activities
3. If your various ministries will remain under the “covering” of a church as a department or outreach, **then** you are using the **wrong KFI Application** Booklet. Please call the Home Office for a **“Church Charter Application Booklet”** and discuss this issue with the staff ~ if you have any questions, at all.
4. KFI strongly encourages you to **wisely include** one or more Pastor(s), Evangelist(s), or Missionaries on your Board of Directors. * *You are required to have one KFI minister on your Board of Directors to properly link your ministry with KFI.
5. You agree to work toward establishing “more than 1/3 of your income” to come from ~ **“public support”**, **NOT just your personal income.** (See “Broad public support” – IRS Publication 557)
6. You plan to comply with the requirements for Nonprofit Organizations following the IRS guidelines to the best of your ability.
7. You are willing to, **if required**, file a “Financial Report” to the IRS and using a Form 990 called “Annual Information Return”. (See the “Index” in this booklet for a sample copy.)
8. If you are a School or College, you are willing to file Form 5578, an Annual Certification concerning your Racial Non-Discrimination Policies. (See the “Index” in this booklet for a sample.)
9. You are willing to comply with the IRS requirements by completing the Federal/State legal structuring papers for the Corporation within a 15 month period of time. (i. e. Articles of Incorporation, Bylaws, Mission Statement and establishing a Board of Directors consisting of three (3) unrelated people.)

RELIGIOUS ORGANIZATION CHARTER INFORMATION:

1. **Kingsway Fellowship Int'l. is a Church Organization with the Federal government to charter Churches and Religious Organizations under its "Group Umbrella Exemption":**
 - (a) If you are applying for an **Affiliate Charter** and are approved, you WILL immediately be recognized by the Federal IRS as a Nonprofit Religious Organization and you DO NOT need to apply for your own Federal Tax Exemption. (**THIS IS NOT THE SAME AS YOUR Federal EMPLOYER IDENTIFICATION NUMBER ~ [FEIN].)

****Please read the following carefully & provide copies of each document on the checklist given in #6 on the next page.**
 - (b) **Associate Charter** Members **must** provide **only** copies of their: (1) **Federal Determination Letter**, (2) **State** recorded Articles of Incorporation , (3) Board approved Bylaws & (4) FEIN number.
 - (c) **Every Organization** under the auspices of Kingsway Fellowship Int'l. (*Affiliate/Associate*) **must**:
 - (1) **Complete** a Charter Application and send it to the Home Office for approval with at least the minimum fee.
 - (2) **Must have Completed** their legal structuring as described in #6 within 15 months of beginning the Organization and provide copies of the same to KFI.
 - (3) **File** a KFI Annual Charter Continuation Form with the Renewal Fee in October of each year.
 - (4) **Hold** an Annual Business Meeting with your Board of Directors furnishing a Fiscal Financial Report.
 - (5) **Stay current** with your **STATE Corporation filings** as required by your State.
2. If you are forming a NEW Corporation, you must apply to the Secretary of State, Nonprofit Corporation Division at your **State** Capitol for a "**State** Nonprofit Application Form"; & **you may also, request** the KFI *Sample Articles of Incorporation, which covers Federal Nonprofit Requirements. (Both are only examples ~ change or adjust them anywhere you need). Make sure your Articles describe your Organization & be consistent with terms; such as, Directors, Senior Pastor or Pastor or President, etc.)*
3. **The reason all CORPORATIONS MUST** faithfully file their *required* **STATE Corporation Report** is to up date the current *Board Member/Officer changes, address changes & Verification there has NOT been any change of purpose.* This is not your Financial Report; rather it is an up dating form. The time to file this report varies per state; therefore you must check with your State on how often it is or is not required.
 - (a) ** **Remember your State will CLOSE ("DISSOLVE") your Corporation, if you FAIL to file this report in a timely manner.** Some states do not notify you when this report is due; it is **your responsibility** to file it in a timely fashion. Most states will send the form to your Registered Agent.
4. **Remember** neither recording your Articles of Inc. with your **State** Corporation Division nor obtaining a FEIN number alone ~ gives your Religious Organization the **right to issue** "**Tax Deductible Receipts**". In addition, you **must** be chartered by an organization; such as, K.F.I. with **Federal** Tax-Exempt/Nonprofit Status recognition (or) file your own Federal Application for Nonprofit status, using publication #1032, which can be an extensive and expensive process.
5. **To maintain credibility** with the IRS and other Federal agencies, it has been deemed inappropriate for **KFI to charter a Religious Organization without the President** or another *major* officer of the corporation also being recognized as a **Kingsway Fellowship Int'l. Licensed or Ordained Minister**. Therefore, the K.F.I. Board has established this as a Policy.

- (a) **** Please note:** It is not necessary for Ministers to sever any affiliation with other organizations they presently hold credentials with, unless they desire to do so.

6. AFFILIATE CHECK LIST ~ Please CHECK each STEP off when COMPLETED:

**** Remember ~ for those applying for “Associate Charter” status ~ all you need to send is “copies” of your Determination letter, FEIN number, Articles of Inc. and Bylaws along with your Application.*

- _____ **Charter Application** completed and sent to KFI Home Office with Charter fee attached.
- _____ **Ministerial Application** completed, returned to Home Office with the initial fee. This step may be omitted if you are already a current KFI member.
- _____ **FEIN# ~ Application for a Federal Employers Identification Number** (Use Form SS 4) completed and forwarded to the proper area IRS office. (NOTE: After you receive your FEIN number, make 2 photo copies – mail “1” copy to KFI & keep an extra copy for your Organization (at a different location from the original.) If you already have a FEIN number, omit this step & enclose a copy of your IRS letter showing the assigned number.) See Pages 13-17 for form & info.
- _____ **A Letter** Requesting Coverage from KFI (on your stationery) prepared & enclosed with Application. See Page 18.
- _____ **Articles of Incorporation** completed, approved by your Board & ratified (If required, by your Bylaws) by the voting members of your congregation: Recorded & Sealed by your State Secretary
- _____ **Yes, we have opened a separate “Nonprofit Account”** in the exact full legal name of our Religious Organization for the handling of all Ministry Funds using your FEIN#; (*please enclose a voided check Or a deposit slip because we understand “NO” Ministry Funds can be deposited in a personal account. (DO NOT put only your own Social Security # on this Religious Organization Account) ****If you have questions, contact KFI.** (If you have already done do, remove it immediately, replace it with FEIN number and insist on the bank filing a corrected “1099 Form” ~ Misc. Interest Earned Statement to the IRS).*
- _____ **Our Bylaws have been finalized**, approved by our Board of Directors & signed by all (or) a majority of the Board. (Do not send these to your State capitol, simply photocopy & mail a copy to the K.F.I. Office for file.)
- _____ **I have carefully READ the “Tax Information Sheets” on pages 20-23.**
- ALL these steps should be **completed within 15 months** of beginning your Ministry ~ NOT when you send your Charter Application to KFI. If you have been operating longer than 15 months, begin immediately!

7. Each KFI AFFILIATE Chartered Religious Organization in October of each year will be required to:

- (a) **Complete** a KFI Annual Continuation Form (Your Federal Coverage). (Associate Charters must renew also.)
- (b) **Return the Application & Fee** for the coming Charter Year.
- (c) **Send a “copy”** of your Annual State Corporation Report, if your State requires you to file one.
- (d) **Retain** in your files a copy of proof (*written minutes*) you held an Annual Business Meeting with a quorum of your Board of Directors present ~ distributing Annual Finance Reports to them.
- (e) **Send a copy** of the Fiscal Finance Report & Minutes of the meetings (**or**) a signed statement by the President & legal Board Secretary stating the Annual Business Meeting was held with the Board of Directors and that a finance Report was given by the Board members.

8. All Ministries are requested to participate with KFI’s Mission Program in a consistent manner.

We suggest that this manner be in the form of a ~ Monthly Missionary Offering.

- (a) You are **NOT required** to stop supporting any Missionaries that you are already supporting.

- (b) **Please pray about including KFI Missions**, also.
9. All Ministries **MUST** send a **“portion” of their income** (tithes/offerings) to **other** nonprofit organizations to comply with **IRS Guidelines** which states that not all of your income can go to the incorporators or officers.
10. Every Religious Organization should, without fail, have a representative at **each** Annual K.F.I. **World** Convention and make **every attempt** to attend your **Regional & State** Conferences.
11. Each Chartered Ministry is *totally responsible* to keep & store **ALL financial and donation records** for their individual ministry for no less than **5 years**.
- (a) You **must** keep accurate records on **all** donors, donations, receipts and expenditures.
- (b) Should the **IRS inquire** about any **“verification”** on information, **ALL** such records **MUST** be available for their review for a period of not less than five years.
- (c) All offerings, donations, etc. **must be deposited in a nonprofit bank account** in the *exact legal name* of your **chartered tax-exempt** Religious Organization.
- (d) Any funds withdrawn by you personally that **are not** reimbursement of ministry expenses (with a receipt) **must be claimed as personal income and reported on your personal income taxes**.
- (e) Your ministry must provide **each individual who received income from your Organization** with either W-2 form(s) or file a 1099 (Misc. Income Form) when total earnings for a year **exceeds \$600.00**. *(This includes any guest speakers you might have during the year, if their honorarium is made out to them personally rather than in a Ministry name.) See p. 26 - 27 for further explanation.*
12. All DONATION Tax Receipts **MUST** have printed on them:
- (a) **The legal name of your Ministry** as listed on your Charter.
- (b) **YOUR FEDERAL EMPLOYER IDENTIFICATION NUMBER**. (FEIN# ~ A nine digit IRS#)
- (c) The **donor’s name** and address.
- (d) An **itemized list** of donations ~ especially, any over \$250.00
- (e) In small print: ~ **Chartered by: Kingsway Ministries, Inc. of Des Moines, IA, a/k/a Kingsway Fellowship Int’l.**
- (e) Mail all tax receipts to your donors by ~ **JANUARY 31ST** of **each** year.
- (f) See the Basic Office Procedure Manual for samples. *(See Page 25 to order)*

SAMPLE ONLY



Upon receipt and approval of your completed Charter application, you will be mailed a Certificate with the name of your ministry as shown above.

DO YOU NEED AN FEIN????

If you are starting a Religious Organization (Ministry) and expect to receive donations you need a

Federal Employer Identification Number (FEIN)

to open a bank account.

To obtain an FEIN you **must** complete the following SS-4 Form
Or go to www.irs.gov “Apply for an Employment Identification Number” and follow the instructions. **BE SURE TO PRINT ALL YOUR COPIES AND YOUR LETTER WILL BE THE LAST PAGE.**

*(See the next 4 pages for the **SS 4 Form** and **instructions** for completing the form if not completing it online.)*

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

Type or print clearly.

| | | |
|---|---|--|
| 1 Legal name of entity (or individual) for whom the EIN is being requested | | |
| 2 Trade name of business (if different from name on line 1) | 3 Executor, administrator, trustee, "care of" name | |
| 4a Mailing address (room, apt., suite no. and street, or P.O. box) | 5a Street address (if different) (Do not enter a P.O. box.) | |
| 4b City, state, and ZIP code (if foreign, see instructions) | 5b City, state, and ZIP code (if foreign, see instructions) | |
| 6 County and state where principal business is located | | |
| 7a Name of responsible party | | 7b SSN, ITIN, or EIN |
| 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 8b If 8a is "Yes," enter the number of LLC members ▶ |
| 8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. | | |
| <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ | | |
| <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ | | |
| <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ | | |
| <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government | | |
| <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military | | |
| <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises | | |
| <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶ _____ | | |
| 9b If a corporation, name the state or foreign country (if applicable) where incorporated | State _____ | Foreign country _____ |
| 10 Reason for applying (check only one box) | | |
| <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ | | |
| <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ | | |
| <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business | | |
| <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ | | |
| <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ | | |
| 11 Date business started or acquired (month, day, year). See instructions. | | 12 Closing month of accounting year |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. | | 14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/> |
| Agricultural Household Other | | |
| 15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ | | |
| 16 Check one box that best describes the principal activity of your business. | | |
| <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker | | |
| <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail | | |
| <input type="checkbox"/> Other (specify) _____ | | |
| 17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. | | |
| 18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| If "Yes," write previous EIN here ▶ _____ | | |
| Third Party Designee | Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form. | |
| | Designee's name | Designee's telephone number (include area code) () |
| | Address and ZIP code | Designee's fax number (include area code) () |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. | | Applicant's telephone number (include area code) () |
| Name and title (type or print clearly) ▶ | | Applicant's fax number (include area code) () |
| Signature ▶ | | Date ▶ |

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

DIRECTIONS FOR WHERE TO SEND THE SS-4 FORM

(Revised July 2010)

NOTE: Expanded information regarding the completing this **SS4 Form** can be obtained via the Internet at www.irs.gov.

- ❖ **Application by Fax:** Under the Fax-TIN program, you can receive your FEIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed below for your **State**. A long-distance charge to callers outside of the local calling area will apply. The Fax-TIN numbers can only be used to apply for an EIN. **NOTE:** The fax numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to: (1) Provide **your** fax number so that IRS can fax the FEIN back to you. (*Note: by utilizing this procedure, you are authorizing the IRS to fax the FEIN without a cover sheet.*)

- (2) Make 2 copies **before** you **send** the SS 4 Form—[1] Keep “1” for yourself and,
[2] Send “1” copy to KFI for REVIEW.

NOTE: It is best to fax a copy to KFI for Correction Review **PRIOR** to mailing the IRS copy.

- ❖ **Application by mail:** Complete Form. (*Specific directions on the next page*) Sign and date the application and mail it to the Service Center address for your State listed below. You will receive your FEIN in the mail in approximately 4 weeks. Send a copy of this letter to the KFI office immediately.
- ❖ **Application by Web site:** Go to www.irs.gov. On the *left* side of the home page of the screen under “**Online Services**” click the 6th item down “*Apply for an Employment Identification Number*”. On the next page scroll down to the bottom and click “*Apply Online Now*” and then scroll down to middle of the page to “Begin Application and continue to follow the instructions. Be sure to print each page before going to the next and then print the **final letter** that has **your FEIN number on it.**”
- ❖ **To inquire about your application status ~ call or fax the appropriate number below.**

| *<u>FIND</u> the <u>State</u> of the location of your Church (or) Religious Organization below: | <u>Call</u> the Tele-TIN or *<u>Fax</u>-TIN number shown or file with the “Internal Revenue Service Center” at: |
|--|--|
| Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia. | <u>Mail</u> -Attn: EIN Operation Holtsville, NY 11742 <u>Tele</u>-TIN <u>1-800-829-4933</u> <u>Fax</u>-TIN 631-447-8960 |
| Illinois, Indiana, Kentucky, Michigan | <u>Mail</u> -Attn: EIN Operation Cincinnati, OH 45999 <u>Tele</u>-TIN <u>1-800-829-4933</u> <u>Fax</u>-TIN 859-669-5760 |
| Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, | <u>Mail</u> - Attn: EIN Operation Philadelphia, PA 19255 <u>Tele</u>-TIN <u>1-800-829-4933</u> <u>Fax</u>-TIN 859-669-5760 |

Specific Instructions for Completing the SS-4 Form as a Religious Organization

Line 1 – Legal name of entity for whom the FEIN is being requested. Enter the legal corporate name of the entity applying for FEIN exactly as it appears on all your legal documents.

Line 2 – Trade name of business. Enter the trade Name of the Ministry, if different from the legal name. The “Trade name” is the “doing business as” (DBA or A/K/A) name.

Line 3 – Executor, Trustee, “care of” name. Enter the person’s name as the ~“care of” Person ~ who is designated to receive tax information. It is normally wise to use your Registered Agent’s name.

Line 4a-b – Mailing address. Enter the mailing address for the entity’s correspondence. This address will be used on all tax returns. If you need this address changed you file **Form 8822**.

Line 5a-b – Street address. Provide the entity’s physical address, only if different from its mailing address. **Do not** enter a P.O. box number here.

Line 6 – County and State where Ministry is located. Enter the entity’s primary physical location.

Line 7 – Name of principal officer. (President) Enter the first name, middle initial, last name and SSN.

Line 8a – Limited Liability Company – check No and skip 8b & 8 c.

Line 9a - Type of entity. Check (✓) the box ~ “Church or Church Controlled”
The Group Exemption Number (the last line on the far right side) (GEN) is 3087—KFI’s Federal Group Number.

Line 9b – Corporation. Write in the name of the State where the Home Office of Ministry is located.

Line 10 – Reason for Applying: Check the box that states “Other” and write in the words “Tax Exempt Religious Organization” on the

line.

Line 11 – Date business started or acquired. If you are starting a new Religious Ministry, enter the incorporation date. If not incorporated, Write in a “tentative” date.

Line 12 – Closing month of Accounting (fiscal) year. Enter the month of June (Your accounting (fiscal) Year should match KFI’s – July1 to June 30) A Fiscal Accounting Year is any 12 consecutive months chosen by KFI. A Calendar Year is January to December.

Line 13 – Number of Employees – enter 0 if none.

Line 14 – Employment Tax Liability \$1000 or less in full calendar year – Check box *yes or no*.

Line 15 – First date wages or Annuities were paid or will be paid. Enter the date as “00/00 – Unknown” unless you are already paying wages.

Line 16 – Check the one box that best describes the principal activity of the business. Check “Other” box & write ~ “Evangelism/ Religious Organization” on the line.

Line 17 – Write N/A unless you are already handling merchandise.

Line 18 – Check “NO” unless you have done so in the past & skip 16 b & c.

NOTE: *Be sure to sign and date this –SS 4 Form By completing the last 2 lines.

**** We suggest you fax a copy to KFI for a “Correction Review” BEFORE sending to the IRS office.**

***** Then make three copies of this form SS- 4 Form**
–two to keep in your records and a second one to sent too KFI.

SAMPLE LETTER –
REQUESTING Affiliate Federal Tax-Exempt COVERAGE with KFI

(This letter is not applicable to Associate Applications)

Note of Instruction: This is a sample letter to be retyped on your own Ministry's stationery. If you do NOT have stationery prepared at this time, simply type your Ministry name, address and telephone number at the top of the letter.

Send your Original letter ~ to the Kingsway Fellowship International office with your Application Form.

(Date)

Dr. William Jenkins, H.D.D.
Bishop/Executive Overseer of
Kingsway Fellowship International
3707 SW 9th St.
Des Moines, IA 50315

Dear Dr. Jenkins,

We understand that *Kingsway Ministries, Inc. ~ a/k/a Kingsway Fellowship International* is recognized with the Federal Internal Revenue Service and has received its IRS “Group Exemption Letter” stating that KMI/KFI & its subordinates (*charters*) are functioning as a Section 501 (c) (3) organization of the Internal Revenue Code.

This letter will authorize you to include (*type the full legal name of your Ministry*) as an ~ Affiliated/Associated Charter Member.

Sincerely Yours,

Full Legal Charter Name

Rev. _____, President

NOTE: Samples of ~

- Articles of Incorporation
- Bylaws

Are available via fax, mail or email in Word format.

After your Application has been received by KFI, you may call the KFI Office to request these sample documents.

PHONE: 515-283-0197

FAX: 515-283-0198

EMAIL: info@kingswayfellowship.org

- **Upon receipt of the samples**, please review & revise as necessary to make sure they describe your Ministry with appropriate titles, names of officers, etc. which you currently use or may use in the future.

IMPORTANT TAX RECEIPT INFORMATION

1. Ordained and Licensed Ministers DO NOT have the right to issue TAX RECEIPTS in their own name.
 - (A) The IRS does NOT recognize gifts and donations as “TAX DEDUCTIBLE” UNLESS THE FUNDS ARE DEPOSITED IN A “NONPROFIT TAX-EXEMPT ACCOUNT” established in the name of a recognized “Non profit tax-exempt Religious Organization”. All donations to your Ministry must be in the name of your Ministry ~ **NOT YOUR PERSONAL NAME.**
 - (B) For a Religious Organization to be recognized as “Nonprofit” by Federal IRS, one **MUST Charter Their ministry with K.F.I., which already has a Group Exemption Status (or)** they must obtain their own 501 (c) (3) status with Internal Revenue Service by using an attorney or specialist in that field (or) another group ruling organization. *(Special rules apply to small income organizations.)*
2. Any funds which are received or deposited in your “PERSONAL NAME” are considered: “Personal Income” and must be claimed as income on your personal Tax Return.
 - (A) Once a “Nonprofit” Religious Organization is established & a bank account set up in the NAME of the Ministry, all ministry income & expenses can be received and paid out of the Ministry Account & WILL **not** be considered personal income & never shows up under your Personal Social Security Number.
3. If you are a PASTOR, a “housing allowance” may be drawn from a Church Account.
 - (A) The **BIG advantage** is that it is **not** “Taxable” by the Federal or State Income Tax; However, you **will** have to **pay Social Security** on this amount.
 - (B) It also generally **lowers** the total of your “Gross Income” to a lower bracket of taxation.
 - (1) The Housing Allowance **amount** must be **pre-approved** by the Board of Directors.
 - (2) Each minister is responsible to keep all receipts to substantiate the amount taken.
 - (3) All Housing Funds NOT used by December 31st, **MUST BE ADDED BACK** on to your Salary income when you file your personal Tax Return.
4. If you are a President of a Religious Organization, there are ONLY a very narrow FEW who can qualify for Housing Allowances. Inquire about the Minister Tax Books & MANUALS which give the details of this very narrow window.
5. *****Request KFI’s “BASIC OFFICE PROCEDURES”** for Churches & Religious Organizations. It has excellent forms and guidelines. Upon REQUEST, KFI will mail it to you for a small fee of \$25.00 includes S & H ... (turn over to page 25 to see how to order)....
6. FOR MORE INFO on Housing Allowances/Honorariums CALL: KFI & ask for Dr. Lynn Nicholson
7. TO ORDER ANY INFORMATION OR MANUALS CALL: KFI Home Office
8. **Don’t forget** we have SPECIAL workshops during the WORLD CONVENTION which cover these subjects.

Sample Donor Tax Receipt

Donation Receipt

World Outreach Ministries

Date _____

Main Street

Home Town, USA

E.I.N. _____ (your number)

Thank you for your gift(s) to help us “Take the Gospel to the Nations”.

Donor's Name: _____

Address: _____

For:

Tithes _____

Offerings _____

Missions _____

Other: _____

Amount of Donation: \$ _____

Rev. John Smith

Rev. John Smith, Pastor

Your non-refundable donation is much appreciated & will be used to further the kingdom of God at the discretion of the Board of Directors. No goods or services provided.

Affiliated with: Kingsway Ministries, Inc., a/k/a Kingsway Fellowship International

ATTENTION: ANNUAL TAX RECEIPTS MUST BE GIVEN TO ALL DONORS
BY JANUARY 31ST EACH YEAR FOR THE DONATIONS OF
THE PREVIOUS CALENDAR YEAR.

All donations of \$250.00 (or more) on any given date must be itemized.
If requested by donor, you must give them a Tax Receipt immediately.

Sample Donor Tax Receipt

Use copy of your Ministry Stationery

Church of The Word
1234 Heaven St.
St. Petersburg, US
Contributions for Year 2007
FEIN # 12-3456789 (your number)

Donor's Name
Address
City, State, Zip

| | | |
|---------------|-------------------|-----------------|
| 1/12/07 | Tithes & Offering | \$150.00 |
| 2/10/07 | Tithes & Offering | 100.00 |
| 2/17/07 | Missions | 30.00 |
| 4/10/07 | Tithes & Offering | 100.00 |
| 4/17/07 | Building Fund | 25.00 |
| 9/23/07 | Tithes & Offering | 175.00 |
| Total: | | \$580.00 |

Fund Summary:

| | |
|----------------------|-----------------|
| Tithes & Offering | \$535.00 |
| Missions | 30.00 |
| <u>Building Fund</u> | <u>25.00</u> |
| Grand Total: | \$580.00 |

Rev. John Smith

Rev. John Smith, Pastor

- ◆ Your non-refundable donation is much appreciated and will be used to further the Kingdom of God at the discretion of the Board of Directors.
- ◆ No goods or services provided
 - Affiliated with Kingsway Ministries, Inc. a/k/a Kingsway Fellowship International.

- SAMPLE "THANK YOU" NOTE -

A SPECIAL "THANK YOU" – GRAM FOR:

Name: _____

Date: _____

Address: _____

Greetings in the precious name of Jesus our Savior! "Thank You" for your special gift's designated as:

General Offering \$ _____

General Missions \$ _____

Special Offering Designated for: _____ \$ _____

Tithe \$ _____

Special Love Offering for: _____ \$ _____

TOTAL \$ _____

Your donation is much appreciated and will be used to further the kingdom of God.

(A **TOTAL** receipt for the year will be sent the following January of any given year.)

Treasurer/ Bookkeeper

Comments: _____

Your non-refundable donation is much appreciated and will be used to further the kingdom of God at the discretion of the Board of Directors. No goods or services provided.

Affiliated with: Kingsway Ministries, Inc. a/k/a Kingsway Fellowship International.

Rev. John Doe, Pastor

Sample Statement of Faith

Section I

This fellowship recognizes that its basis of faith shall be according to the doctrine of Christ found in II John 9-11, “whosoever transgresseth, and abideth not in the doctrine of Christ, hath no God.” The Biblically inspired doctrinal basis of faith which lists the seven principles of the doctrine of Christ is found in Hebrews 6:1-2; “Therefore, leaving the principles of the doctrine of Christ, let us go on unto perfection; not laying again the foundation of repentance from dead works, and faith toward God, of the doctrine of baptisms and of laying on of hands and of resurrection of the dead, and of eternal judgment.”

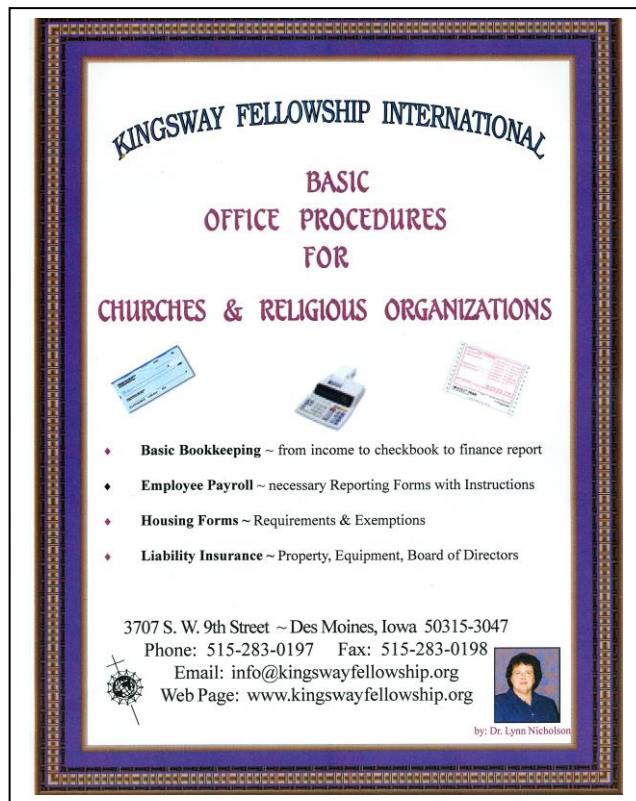
Thus we see that these seven principles include the following:

- Repentance from dead works.
- Faith in God.
- Doctrine of baptisms.
- The laying on of hands.
- The resurrection of the dead.
- Eternal judgment.
- The going on to perfection.

Section II

Obviously in the New Testament Church, there was not uniformity of beliefs in all matters, including for example that of circumcision (Acts 15:1). The apostles did not attempt to resolve the differences in this case. Either side was given liberty of conscience in the matter, but neither was permitted to make it an issue. **KINGSWAY FELLOWSHIP INTERNATIONAL** therefore stands for New Testament liberty of conscience but disapproval of any whom would use that liberty to divide brethren. Those contemplating affiliation/association with Kingsway Fellowship International should prayerfully consider the significance of the above statement.

KFI'S ~ **"BASIC OFFICE PROCEDURES"** FOR CHURCHES & RELIGIOUS ORGANIZATIONS



ORDER TODAY ~ BY:

CONTACTING THE KFI HOME OFFICE

- (1) Phone: 515-283-0197
(2) FAX: 515-283-0198
(3) Email: infor@kingswayfellowship.org

PRICE: \$25.00 including S & H

~ Federal Internal Revenue Service Publications ~

TO ORDER FORMS GO TO :

1. The web site ~ www.irs.gov
2. Phone the IRS ~ 800-826-3676

The following publications we strongly urge you to obtain from the IRS and become familiar with:

1. Publications 557 ~ Tax-Exempt Status for Your Organization
2. Publication 1542 ~ Per Diem Rates (*For travel within the USA*)
3. Publication 17 ~ Federal Income Tax (gives you the latest rulings on every imaginable topic.)
4. Publication 517 ~ Items acceptable for Income Taxes & Social Security, including Housing
5. Publication 15 ~ Employer's Tax Guide (Includes Wage withholdings & Advance Earned Income Credit Payment Tables.)

SAMPLE "W-9" FORM FOR ~ SPEAKERS & INDIVIDUALS

- All Churches/Ministries **MUST** give one of these forms to every individual **BEFORE** writing any checks to Speakers or Individuals.
- This form allows/requires them to **designate** how they want their checks written & you must save it.
- If you DO NOT have them complete this form YOU are **REQUIRED** to withhold 28% for IRS Taxes.

| | | |
|--|---|--|
| Form W-9 (Rev. January 2011) Department of the Treasury Internal Revenue Service | Request for Taxpayer Identification Number and Certification | Give Form to the requester. Do not send to the IRS. |
| Print or type See Specific instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name/disregarded entity name, if different from above | |
| | Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate | |
| | <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ | |
| | <input type="checkbox"/> Other (see instructions) ▶ | |
| | Address (number, street, and apt. or suite no.) | |
| | City, state, and ZIP code | |
| | List account number(s) here (optional) | |
| | Part I Taxpayer Identification Number (TIN) | |
| | Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. | |
| | Social security number | |
| | <div style="border: 1px solid black; width: 100%; height: 20px; position: relative;"><div style="position: absolute; left: 0; top: 0; bottom: 0; right: 0; border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black;"></div></div> | |
| | Employer identification number | |
| | <div style="border: 1px solid black; width: 100%; height: 20px; position: relative;"><div style="position: absolute; left: 0; top: 0; bottom: 0; right: 0; border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black;"></div></div> | |
| | Part II Certification | |
| | Under penalties of perjury, I certify that: | |
| | 2. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and | |
| | 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and | |
| | 3. I am a U.S. citizen or other U.S. person (defined below). | |
| | Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4. | |
| | Sign Here | Date ▶ |
| | Signature of U.S. person ▶ | |
| | | |
| | General Instructions | |
| | Section references are to the Internal Revenue Code unless otherwise noted. | |
| | Purpose of Form | |
| | A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. | |
| | Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to: | |
| | 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), | |
| | 2. Certify that you are not subject to backup withholding, or | |
| | 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income. | |
| | Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9. | |
| | Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are: | |
| | • An individual who is a U.S. citizen or U.S. resident alien, | |
| | • A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, | |
| | • An estate (other than a foreign estate), or | |
| | • A domestic trust (as defined in Regulations section 301.7701-7). | |
| | Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. | |
| | Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income. | |

Cat. No. 10231X

Form W-9 (Rev. 1-2011)

SAMPLE FORM

This form is used for those “**Non-Employees**” paid in Excess of \$600.00 per year.

- **REQUIRED for EVERY individual** who is **not** on your Salary Payroll & receives income from your Ministry/Church of more **than \$600.00 per year** even if it is written in several different checks.
- **This is why you need to have each one complete a W-9 BEFORE you pay them, because it may be very difficult to contact them at a later date when the total has run over this key amount.**

ATTENTION:

This form is provided here only as the sample. You will need to go to www.irs.gov and complete online **OR** order it from IRS forms at 1-800-829-3676. Do NOT fill out a copy on line and try to download it and give to the non-employee. A penalty may be imposed for filing forms incorrect.

Please read the web site.

| | | | | |
|---|--------------------------------------|--|--|--|
| 9595 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED | | OMB No. 1545-0115 | | 2014 Form 1099-MISC Miscellaneous Income |
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | | 1 Rents | | |
| | | 2 Royalties | | |
| | | 3 Other income | 4 Federal income tax withheld | Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| | | 5 Fishing boat proceeds | 6 Medical and health care payments | |
| PAYER'S federal identification number | RECIPIENT'S identification number | | | |
| RECIPIENT'S name | | 7 Nonemployee compensation | 8 Substitute payments in lieu of dividends or interest | |
| Street address (including apt. no.) | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds | |
| City or town, state or province, country, and ZIP or foreign postal code | | 11 | 12 | |
| Account number (see instructions) | 2nd TIN not <input type="checkbox"/> | 13 Excess golden parachute payments | 14 Gross proceeds paid to an attorney | |
| 15a Section 409A deferrals | 15b Section 409A income | 16 State tax withheld | 17 State/Payer's state no. | |
| \$ | \$ | \$ | \$ | |
| Form 1099-MISC Cat. No. 14425J www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service | | Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page | | |

This is the RIS Transmittal for the 1099's (It is like a w-2 for the 1040's)

ATTENTION:

This form is provided here only as the sample. You will need to go to www.irs.gov and complete the form online **or** order it from the IRS forms at 1-800-829-3676. Do NOT fill out a copy on line and try to download it and give to the non-employee. A penalty may be imposed for filing forms incorrectly.

Please read the web site.

| | | | | | | | |
|--|--------------------------|--|--------------------------|--|--------------------------|----------------------------------|--------------------------|
| Do not staple 6969 | | Form 1096 Department of the Treasury Internal Revenue Service | | Annual Summary and Transmittal of U.S. Information Returns | | OMB No. 1545-0046 2014 | |
| FILER'S name | | | | | | | |
| Street address (including room or suite number) | | | | | | | |
| City or town, state or province, country, and ZIP or foreign postal code | | | | | | | |
| Name of person to contact | | | | Telephone number | | | |
| Email address | | | | Fax number | | | |
| 1 Employer identification number | | 2 Social security number | | 3 Total number of forms | | 4 Federal income tax withheld | |
| \$ | | \$ | | \$ | | \$ | |
| 5 Enter an "X" in only one box below to indicate the type of form being filed. | | | | | | | |
| If this is your final return, enter an "X" here. | | | | | | | |
| W-2G 31 | 1007-ETC 31 | 1098 31 | 1098-C 31 | 1042-E 31 | 1099-T 31 | 1099-A 31 | 1099-B 31 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1099-INT 31 | 1099-DIV 31 | 1099-B 31 | 1099-S 31 | 1099-SA 31 | 3921 31 | 3922 31 | 5498 31 |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Return this entire page to the Internal Revenue Service. Photocopies are not acceptable. | | | | | | | |
| Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete. | | | | | | | |
| Signature Instructions Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/form1096 . Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 10935, and W-2G. Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220. Caution. If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2014 General Instructions for Certain Information Returns. Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 5 above. Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form. | | | | Title Date When to file. File Form 1096 as follows. • With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by March 2, 2015. • With Forms 5498, file by June 1, 2015. Where To File Send all information returns filed on paper with Form 1096 to the following: If your principal business, office or agency, or legal residence in the case of an individual, is located in: Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia Use the following three-line address: Department of the Treasury Internal Revenue Service Center Austin, TX 73301 | | | |

All Religious Organizations who are or have Schools Must file this Form ANNUALLY

| | | |
|---|--|---|
| Form 5578 (Rev. April 2009) Department of the Treasury Internal Revenue Service | Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax (For use by organizations that do not file Form 990 or Form 990-EZ) | OMB No. 1545-0213 <div style="background-color: black; color: white; padding: 5px; text-align: center;"> Open to Public Inspection </div> For IRS Use Only ▶ |
| For the period beginning _____, and ending _____, | | |
| 1a Name of organization that operates, supervises, and/or controls school(s). Address (number and street or P.O. box no., if mail is not delivered to street address) _____ Room/suite _____ City or town, state, and ZIP + 4 (If foreign address, list city or town, state or province, and country. Include postal code.) _____ | 1b Employer identification number _____ _____ _____ | |
| 2a Name of central organization holding group exemption letter covering the school(s). (If same as 1a above, write "Same" and complete 2c.) If the organization in 1a above holds an individual exemption letter, write "Not Applicable." Address (number and street or P.O. box no., if mail is not delivered to street address) _____ Room/suite _____ City or town, state, and ZIP + 4 (If foreign address, list city or town, state or province, and country. Include postal code.) _____ | 2b Employer identification number _____ _____ 2c Group exemption number (see instructions under Definitions) _____ | |
| 3a Name of school. (If more than one school, write "See Attached," and attach a list of the names, complete addresses, including postal codes, and employer identification numbers of the schools.) If same as 1a above, write "Same." Address (number and street or P.O. box no., if mail is not delivered to street address) _____ Room/suite _____ City or town, state, and ZIP + 4 (If foreign address, list city or town, state or province, and country. Include postal code.) _____ | 3b Employer identification number, if any _____ _____ _____ | |

Under penalties of perjury, I hereby certify that I am authorized to take official action on behalf of the above school(s) and that to the best of my knowledge and belief the school(s) has (have) satisfied the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, for the period covered by this certification.

| | | |
|----------------------|--|-----------------|
| ----- (Signature) | ----- (Type or print name and title.) | ----- (Date) |
|----------------------|--|-----------------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note. This form is open to public inspection.

Purpose of Form

Form 5578 may be used by organizations that operate tax-exempt private schools to provide the Internal Revenue Service with the annual certification of racial nondiscrimination required by Rev. Proc. 75-50 (the relevant part of which is reproduced in these instructions).

Who Must File

Every organization that claims exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code and that operate(s), supervises, or controls a private school(s) must file a certification of racial nondiscrimination. If an organization is required to file Form 990, Return of Organization Exempt From Income Tax, or Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, either as a separate return or as part of a group return, the certification must be made on Schedule E (Form 990 or 990-EZ), Schools, rather than on this form.

An authorized official of a central organization may file one form to certify for the school activities of subordinate organizations that would otherwise be required to file on an individual basis, but only if the central organization has enough control over the schools listed on the form to ensure that the schools maintain a racially nondiscriminatory policy as to students.

Definitions

A *racially nondiscriminatory policy as to students* means that the school admits the students of any race to all the rights, privileges, programs, and activities generally accorded or made available to students at that school and that the school does not discriminate on the basis of race in the administration of its educational policies, admissions policies, scholarship and loan programs, and other school-administered programs.

The IRS considers discrimination on the basis of race to include discrimination on the basis of color or national or ethnic origin.

A *school* is an educational organization that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. The term includes primary,

secondary, preparatory, or high schools and colleges and universities, whether operated as a separate legal entity or as an activity of a church or other organization described in section 501(c)(3). The term also includes preschools and any other organization that is a school as defined in section 170(b)(1)(A)(ii).

A *central organization* is an organization that has one or more subordinates under its general supervision or control. A subordinate is a chapter, local, post, or other unit of a central organization. A central organization may also be a subordinate, as in the case of a state organization that has subordinate units and is itself affiliated with a national organization.

The *group exemption number (GEN)* is a four-digit number issued to a central organization by the IRS. It identifies a central organization that has received a ruling from the IRS recognizing on a group basis the exemption from federal income tax of the central organization and its covered subordinates.

When To File

Under Rev. Proc. 75-50, a certification of racial nondiscrimination must be filed annually by the 15th day of the 5th month following the end of the organization's calendar year or fiscal period.

RELIGIOUS ORGANIZATIONS
FILING 990 or 990EZ or 990N
INCOME TAX FORMS

The Form 990 or 990EZ is filed with the IRS when your income is over \$25,000 a year and if not under a Parent Organizations such as KFI.

The Original Form is a 4-page carbon and can be obtained from an IRS office.
A worksheet can be downloaded from the Internet.

*******There was a new 2007 Filing Law for small tax-exempt Religious Organizations:**

- ❑ You may receive a notice about a Form 990N. It must be filed Electronically or e-postcard.
- ❑ This form is for tax-exempt Organizations **NOT** required to file a 990 or a 990EZ
- ❑ Churches (or) association of churches (KFI) do **NOT** have to file the NEW 990N Form.
- ❑ **All** small Religious Organizations **NOT** chartered by KFI or another similar Church ~ Parent Organization ~ **MUST file a 990N** Report every year ~ beginning with the January 2007 tax year. *(Those having an income over \$25,000.00 per year should be already filing a 990 or 990EZ Form).* This form is for those **having an income less than** \$25,000.00 a year and **NOT** under KFI covering.

NOTE: Until the IRS gets there system all worked out, some of our Churches and Religious Organizations, MAY receive a letter/card notifying them that they must file. **DO NOT panic,** but CALL the KFI office and we will assist you to correct the IRS files so you won't get any more notices.

BY ALL MEANS ~ DO NOT IGNORE IT ~ IT COULD CAUSE YOU TROUBLE IN THE FUTURE.

Sources of Legitimate Income to be a Religious Organization

The status of having 501 (c) 3 covering for Nonprofit status requires that you meet certain condition. **These conditions listed below are taken from the IRS Publication 557.** To obtain a current copy go to your nearest IRS office or obtain online at www.irs.gov.

1. The organization is organized exclusively for, and will be operated exclusively for, one or more of the purposes, charitable and/or religious as specified in your Articles of Incorporation.
2. No part of the organization's net earning will inure to the benefit of Board members or individuals. You must establish that your organization will not be organized or operated by the **benefit of private interests, such as the creator or creator's family, shareholders of the organization, other designated individuals or persons controlled directly or indirectly by such private interests.**
3. An organization will qualify as publicly supported and not a foundation if it normally receives at least one-third of its total support from contributions made directly to your organization by the "general public" or from governmental grants or funds.
4. An organization will qualify as publicly supported if it passes the one-third support test. If it fails that test, it may qualify under the facts and circumstances test.

A. **One-third-support test.** An organization will qualify as publicly supported if it normally receives at least one-third of its total support from the general public, governmental funds/grants or from a combination of these sources.

The definition of normally for one-third support test. An organization will be considered as normally meeting the one-third-support test for its current tax year and the next tax year if, for the 4 tax years immediately before the current tax year, the organization meets the one-third-support test on an aggregate basis.

B. **Facts and circumstances test.** The facts and circumstances test is for organizations failing to meet the one-third-support test. If your organization fails to meet the one-third-support test, it may still be treated as a publicly supported organization if it normally receives a substantial part of its support from governmental units, from directly or indirect contributions from the general public, or from a combination of these sources.

To qualify, an organization must meet the **ten-percent-of-support requirement** & the "**attraction of public support**" requirement. These requirements establish, under all the facts and circumstances, that an organization normally receives a substantial part of its support from direct or indirect contributions from the general public or from governmental units.

C. **Ten-percent-of-support requirement.** The percentage of support normally received by an organization from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources must be substantial. An organization will not be treated, as normally receiving a substantial amount of governmental or public support unless the total amount of governmental and public support normally received is at least 10% of the total support normally received by that organization.

D. **Attraction of public support requirement.** An organization must be organized and operated in a manner to attract new and additional public or governmental support on a continuous basis. An organization will meet this requirement if it maintains a continuous and bona fide program for solicitation of funds from the general public, community or membership group involved, or if it carries on activities designed to attract support from governmental units or other charitable organizations described in section 509 (a) (1).

In determining whether an organization maintains a continuous & bona fide program for solicitation of funds from the general public or community, consideration will be given to whether the scope of its fund-raising activities is seasonable in light of its charitable activities. Consideration, also, will be given to the fact that an organization may, in its early years of existence, limit the scope of its solicitation to persons who would be most likely to provide seed money sufficient to enable it to begin its charitable activities and expand its solicitation program.

GUIDELINES FOR
“DIVERSIFYING DISBURSEMENT OF FUNDS”
INFORMATION FOR RELIGIOUS ORGANIZATIONS.

The **Guidelines for “Diversifying Disbursement of Funds for Religious Organizations are:**

The **disbursement of your funds** is very important. A good percentage of **regular donations** need to be made to **other Religious Organizations** **other than** your officers, staff and/or your expenses alone. **Any home or foreign mission endeavors will qualify ~ as long as ~ it goes to their organizations rather than them personally.** Please REVIEW carefully and IMPLEMENT these “Guidelines” soon. We are making these recommendations because ~

- (1) One of the major issues the IRS watches for is that all funds raised are NOT going to the benefit of **one individual or one officer of the Ministry.** We feel this issue can be easily covered, if a percentage of the funds raised are distributed to **other** Ministries and/or Mission trips/projects.
- (2) Therefore, we encourage you, in the future, to diversify your disbursements and **make sure your printed financial statements** reflect some disbursements to outside Ministries &/or Mission Projects.

We are simply encouraging you to take steps which will keep you in “good standing” status with the IRS. Perhaps you are already doing some of this as tithes/offering, but you need to **clarify** & reflect this on your **financial statements** – **for example:**

* Tithe/Mission offerings to **various Ministries/Missions:** \$2,800.00 (*or itemize each individually*)

- If you have any questions, please call our office and ask for Dr. William Jenkins.