**MidAmerica District - C**hurch **P**lanting **F**ield **G**uide

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**Glossary of Acronyms and Terms:**

**C&MA** - Christian and Missionary Alliance

**MAD** - MidAmerica District

**DEXCOM** - District Executive Committee

**LO&CC** - Licensing Ordination & Consecration Council

**GCF** - Great Commission Fund (funds used to send our missionaries around the globe)

**Orchard Alliance** – a C&MA financial institution through which to invest money or take out building loans

**ALIFE** - Alliance Magazine

**DAF** - District Advancement Fund

**General Council** - highest legislative body of The C&MA (includes all official workers who gather

biennially along with lay delegates from C&MA churches)

**Official Worker** - an Alliance worker who carries a license issued by the District LO&CC (may be Ordained Official Worker, Consecrated Official Worker, Provisional Official Worker, Church

Ministry Worker, or Lay Ministry Worker)

**National Office** - the headquarters of The C&MA in Columbus, Ohio

Introduction

Welcome into the world of church planting! There is no greater joy in life than hearing and living out the call of Jesus…and what a thrill when that call is to help establish a brand new effort of advancing the kingdom of god.

Our dream in the MidAmerica District is to see the Kingdom advanced into as much of the darkness as possible. We know the battle will be hard. We know the sacrifice will be much. We know the enemy will be fierce, but we also know that greater is He who reigns in our lives than all the enemies of this world.

So we press on. We press on to bring the life changing message of new life in Christ to the 19 million people living in the communities of Kansas, Missouri, Iowa, Nebraska, and Colorado. We press on believing that Jesus wants to transform mid-America.

In the effort, we’re glad you’re with us! Welcome to the tribe. As much as possible, we’re going to walk this road together. As a District Office, our goal is simply to serve you as you do what Jesus has called you to do. We hope to provide opportunities for you to be spurred on, to find necessary resources, and to experience support for the tough seasons of the journey.

This Field Guide is designed to be a roadmap for some of the pieces of the journey. It will help you navigate through matters of leadership and organizational structure, as well as financial and legal necessities of being a church in 21st century America. It will also cover guidelines for you as a pastor in the Christian and Missionary Alliance.

At the District Office, our door is always open to you. Don’t ever hesitate to call!

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Foundational Thoughts on Church Planting

1. The commission of Jesus is to make disciples. The church will naturally form once disciples are made. Thus, the priority of the people of God is to focus on leading people to Jesus and teaching them to follow Christ. The goal is not simply to provide another Sunday morning service or fill up another “church” building. The goal is to make disciples – Jesus will build the church through His followers.

**“*Then Jesus came to them and said, ‘All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age.’*” - Matthew 28:18–20**

**“*And I tell you that you are Peter, and on this rock I will build my church, and the gates of Hades will not overcome it.*” - Matthew 16:18**

1. To fulfill the commission of Jesus, we must adopt a vision for multiplication - multiplication of disciples, of disciple-makers, and of Kingdom-minded communities of his people (churches) all around the world. From day one, the new effort needs to focus on multiplication and exponential advancement of the Kingdom of God into the darkness.
2. Jesus intends for **all** of his followers to engage in the effort of multiplication. His intent is not simply to use a “gifted” preacher or leader to accomplish the whole task. He has given a variety of gifts and in his church all of the gifts (and gifted people) need to be elevated to the place of importance. The church needs more than just a good church planter!

**“*Now to each one the manifestation of the Spirit is given for the common good.”* - 1 Corinthians 12:7**

1. Starting new Kingdom-minded communities of God’s people is one of the most effective means to reach an un-evangelized or an under-evangelized community for Jesus Christ. These local churches are the Lord Jesus’ primary instrument for advancing his Kingdom in the world today.

**“*His intent was that now, through the church, the manifold wisdom of God should be made known to the rulers and authorities in the heavenly realms…*” - Ephesians 3:10**

1. Church planting is a calling, not merely a perceived adventure to explore or a “job” to do. We must work diligently to hear the voice of Jesus regarding his heart for multiplying in our particular context.
2. Church planting necessitates a flexible and teachable spirit in order to design, develop, and execute the ministry effort. Church planting will probably be one of the most taxing and difficult efforts ever engaged in and requires humility and hard work.
3. Church planting requires proactive initiation not passive reaction. We need to courageously go after what Jesus calls us to!

**“*Whatever you do, work at it with all your heart, as working for the Lord, not for human masters, since you know that you will receive an inheritance from the Lord as a reward. It is the Lord Christ you are serving.*” - Colossians 3:23–24**

Seven Cultural Dynamics of the Kind of Churches We Are Planting

**Divine expectation and engagement**

There is a deep realization that apart from Christ there is nothing of eternal value that we can accomplish. There is a profound sense that God is at work and that He will make Himself known in real and powerful life-transforming ways as the people of God earnestly engage with Him, listen for His voice, and go about Kingdom work with great expectation that God will accomplish more than all we could ask or imagine. (Ephesians 3:20)

**Healthy interdependent plurality of leadership**

Leadership in the Kingdom is not limited to one or two at the top of a hierarchical system. Rather, effective Kingdom leadership is lived out among a larger number of leaders working in tandem according to their gifting within productive, healthy, relational environments where there is balance in diversity according to Ephesians 4:11.

**Balanced ministry (reaching, discipling, equipping, adoring)**

Every Kingdom ministry must focus on all four aspects—reaching the lost, discipling the found, equipping the saints, and fostering adoration of God. If ever these aspects become unbalanced, the ministry will cease to bear the kind of fruit it is supposed to bear.

**Directional clarity, ownership, and engagement**

Having exceptional clarity of what God has called the environment to be and do allows others to take ownership in the adventure. What people own they love, care for and enhance. (Acts 4:32)

**Multiplication** (disciples, leaders, missional presence, planting)

Built into everything that is done is an expectation of multiplied increase. The focal points of multiplication are in the areas of disciples, leaders, missional presence, and church planting. There is a distinction between addition and multiplication that must be evident as a result of everyone embracing and engaged in multiplication.

**Clarity and fruitful engagement of Acts 1:8 environments**

The environment is able to clearly identify and articulate their Jerusalem, Judea, Samaria, and the ends of the earth that the Lord has called them to and can show how they are regularly, intentionally, and fruitfully engaged in those areas. (Acts 1:8)

**Kingdom collaboration**

Transformational Kingdom impact is the result of embracing and practicing partnership with others on mission, both in the C&MA and beyond.

Seven Cultural Dynamics of the Kind of Churches We Are Planting

# Your church planting effort is a part of a broader regional team of churches and church plants spreading across the central part of the country. As such, you are joined by thousands of others who are seeking to create churches defined by these same 7 cultural dynamics.

# Imagine more than 600 churches seeking to create a thriving, reproducing culture with one shared mission:

# **Tenacious pursuit of the evangelization of 80+ million people and the discipleship of the responsive across the central region of the United States.**

# This mission will be accomplished as we strategically pursue the core elements of divine expectation and engagement, disciple-making discipleship, leadership development, mobilized ministries, and kingdom advancement.

Qualifications of a Church Planter

What education, experience, special skills, gifts, or strengths are ideal for church planting?

1. First and foremost, have you been called by Jesus to be a church planter in the community you are exploring?
2. Is your spouse sensing Jesus is calling you all into this?
3. Do you have a burden for a particular people or place and a heart to reach the lost with the gospel?
4. Do you have an established pattern of sharing the gospel and making disciples in your life?
5. Have you been able to take nothing, turn it in to something, and see it be sustainable?
6. Have you graduated from a recognized college and/or seminary, or, would you be willing to enroll in the Ministerial Study Program or other programs that are approved to help develop greater understanding of Scripture, ecclesiology, and ministry leadership?
7. Have you as an individual been licensed or accredited (pre-licensing stage) for ministry through the District LO&CC?
8. Have you completed the assessment process?
9. Do you find yourself to be wired and gifted in areas crucial to the effort of church planting? (See the following two pages for some thoughts to help process this question.)

Dr. Ridley’s 13 Key Factors for Church Planters

**1. Visioning capacity**

* being a person who projects into the future beyond the present
* developing a theme which highlights the vision and philosophy of ministry
* persuasively selling the vision to the people
* approaching challenges as opportunities rather than obstacles
* coping effectively with non-visioning elements
* not erecting artificial walls or limits either overtly or subconsciously
* establishing a clear church identity related to the theme and vision
* believing in God's capacity to do great things

**2. Intrinsically motivated**

* having a desire to do well and a commitment to excellence
* stick-to-itiveness and persistence
* having initiative and aggressiveness without the negative connotations
* having a willingness to work long and hard
* being a self-starter with a willingness to build from nothing
* having a high energy and vitality level; physical stamina

**3. Creates ownership of ministry**

* helping people to "buy in" and feel responsible for the growth and success of the church
* gaining commitment of the people to the vision
* establishing a congregational identity
* avoiding stereotyping of congregation by imposing unrealistic goals for which it cannot claim ownership

**4. Relates to the unchurched**

* communicating in a style that is understood by the unchurched
* understanding the "psychology" or mentality of the unchurched
* moving and functioning in the "personal space" of the unchurched without fear
* quickly getting to know the unchurched on a personal level
* breaking through the barriers erected by the unchurched
* handling crises faced by the unchurched

**5. Spousal cooperation**

* having an explicit agreement regarding each partner's respective role and involvement in ministry
* having explicit rules regarding the use of home as an office
* evaluating the consequences of ministry demands upon the children
* functioning as a team through individual and collective action
* having a strategy for dealing with strangers
* modeling wholesome family life before church and community
* agreeing upon and sharing the ministry vision
* deliberately planning and protecting private family life

**6. Effectively builds relationships**

* responding with urgency to expressed needs and concerns of people
* displaying Godly love and compassion to people
* getting to know people on a personal basis
* making others feel secure and comfortable in one's presence
* not responding judgmentally or prejudicially to new people
* appreciating and accepting a variety of persons
* spending quality time with present parishioners without overstepping them for new people

**7. Committed to church growth**

* believing in church growth as a theological principle
* appreciating steady and consistent growth without preoccupation with the quick success factor
* committing to numerical growth within the context of spiritual and relational growth (more and better disciples)
* recognizing that non-growth is threatening and self-defeating
* establishing the goal of becoming a financially self-supporting church within a specific period of time
* not prematurely falling into a ministry of maintenance
* seeing the church project within the larger context of God's kingdom

**8. Responsive to community**

* understanding the culture of the community
* identifying and assessing community needs
* responding to community needs on a priority basis such that resources are most efficiently used
* determining successes and failures of other organized religious attempts to respond to community needs
* not confusing what the community needs with what the church wants to offer
* acquiring and understanding of the character and "pulse" of the community
* adapting the philosophy of ministry to the character of the community

**9. Utilizes giftedness of others**

* releasing and equipping people to do the task of ministry
* discerning of spiritual gifts in others
* matching the gifts of people with ministry needs and opportunities
* delegating effectively in areas of personal limitation
* avoiding personal overload by delegating effectively
* not prematurely assigning ministry assignments before people are adequately equipped
* not placing unwarranted restrictions on other's spiritual giftedness

**10. Flexible and adaptable**

* coping effectively with ambiguity
* coping effectively with constant and abrupt change
* adapting oneself and one's methods to the uniqueness of the particular church planting project
* shifting priorities and emphasis during various stages of church growth
* doing "whatever" is necessary "whenever" necessary

**11. Builds group cohesiveness**

* developing a nucleus group or groups as a foundation
* quickly incorporating newcomers into a network of relationships
* engaging others in meaningful church activity
* monitoring the morale of people
* utilizing groups effectively
* dealing with conflict assertively, constructively and tactfully

**12. Resilience**

* experiencing setbacks without defeat
* riding the ups and downs (i.e. attendance)
* expecting the unexpected
* rebounding from loss, disappointments and failure

**13. Exercises faith**

* possessing a conviction regarding one's call to church planting ministry
* believing in God's action
* having expectation and hope
* having a willingness to wait for answers to specific prayer requests

Expectations of a Church Planter

1. It is expected that the church planter will chase Jesus hard, live in dependency upon the indwelling Spirit of God, and work diligently at advancing the Kingdom of God.
2. It is expected that the church planter will pursue living in a healthy place of balance and intentionality regarding soul care, marriage, family, and personal well-being.
3. It is expected that multiplication of disciples, disciple-makers, and churches will be instilled in the efforts of the new church from her very beginning days (what if the new church could birth another church within the first three years??).
4. It is expected that the church planter will inform the District Office with major events – both good and bad – in the life of the church, the church’s leadership and the pastor and his family.
5. It is expected that the church planter will help move his church through the steps toward accreditation in a timely manner. Most often, this process should be completed within the first 3 years of the church’s life.
6. It is expected that the church planter will submit the Online Monthly Church Planter Reports to the District Office by the 10th of each month. Thorough and honest feedback is sought in these reports.
7. It is expected that the church planter will engage in the life of the C&MA. We are grateful to have you in the family and expect that you will engage as much as possible in the following:
   1. **District Conference:** held biennially in the Spring. A smaller version of Conference is also held in the off years during General Council. District Conference is the highest legislative body of the District. Conference is an opportunity for pastors, leaders, and delegates from local churches to come together to seek the heart of Jesus for our particular district. Matters of vision, leadership, and mission are worked through and discussed. This event is **mandatory** for all official workers and is also open to a select number of delegates from local congregations.
   2. **District Retreat:** Typically held in the Fall. Retreat is an opportunity for official workers and their spouses to be refreshed. The days will be filled with times of rest, times of worship, times of being poured into by various speakers and leaders, and times to fellowship together with others living out the call of pastoring. This event is strongly encouraged for all official workers/spouses.
   3. **General Council:** while not mandatory like Conference, this is a great event to participate in as much as possible. General Council is the highest legislative body of the C&MA. Council is held biennially around the country and includes great times of worship, preaching, and vision casting from national leadership.
   4. **Alliance Missions and the Great Commission Fund:** it is expected that the church planter and the new plant, from the beginning days of the church, will invest faithfully in the GCF and will engage in supporting and participating in Alliance missions somewhere around the globe.
8. It is expected that the church planter will ensure the church’s participation in the District Advancement Fund. These are the funds used to spur on the work of making Jesus known throughout our entire District. The District Conference has voted to set giving to the District Advancement Fund at 6% of general offering income. *(If needed, this giving can be scaled for a church plant.)*

Overview of Stages of Church Planting

Every church plant will move through the journey at a different pace; however, each new work will move through the same stages. These stages are overseen by the District office and will be further outlined in detail in this field guide.

**Stage 1: Church Plant/Planning Stage** is when a Church-Plant Project has:

* A location identified.
* Appropriate demographic studies done.
* A potential planter/team identified.
* The church plant is reported to the Data Management Office by the district as being in the **"Church Plant/Planning Status."**

**Stage 2: Church Plant/Emerging Stage**is when a Church-Plant Project has:

* Planter/team assessed through an assessment center or similar assessment process according to the district plant strategy.
* Planter/team trained at Church Planting BASICS or similar church planting training.
* A group and/or leader on site.
* DEXCOM approved start and the selected church planter has a signed agreement with the district and is placed on site with his team.
* A prospectus [1-2 pages] is completed for the church plant including a two-year ministry budget plan, philosophy of ministry, timeline, etc.
* Church planter’s coach is appointed.
* The church plant is reported to the Data Management Office by the district as being in the **"Church Plant/Emerging Status."**
* The church plant in Emerging Status can apply for a Church Multiplication Grant from the National Office.

**Stage 3: Developing Stage** is when a Church-Plant Project has:

* A minimum of 20 committed adult believers regularly participating.
* An Advisory Committee formed.
* The district establishes the policy for the “Governance of a Developing Church” document for oversight of the work.
* The church is holding regular worship services, which may include house-church services.
* The church is reported to the Data Management Office by the district as a “**Developing Church.**”
* **Governance and Decision Making in Developing Churches**

(See E13-Policy for the Governance of a Developing Church in the Appendix for details)

* + **Governance Authority***: Governed by an Advisory Team which is appointed by the District Office. This team is made up of the District-appointed pastor, a representative from the District, elders as qualified, church officers: secretary, treasurer, and assistant treasurer, and other leaders as needed. This team shall be amenable to the District Office and shall report directly to the District Office following all meetings. The church plant may have elders only as long as there are men in the church whose lives match the qualifications for elders as marked out in Scripture (particularly I Timothy 3 and Titus 1). The Advisory Team must be reappointed every six months by the District Office and must at all times include at least 2 individuals.*
  + **Constitution:** *The church is to adhere to the C&MA constitution and is to formulate bylaws that expand the constitution for the local context. All bylaws are to be approved by the District Office and must not violate the intent of the constitution. The bylaws will take effect upon Accreditation of the church.*
  + **Decision Making**: *Matters discussed by the Advisory Team are subject to the approval of the District Office before they can be acted upon. General membership does not have voting privileges.*
  + **Purchase of Property:** *Land and buildings to be purchased must be done in the name of the MidAmerica District. Prior approval* ***must be secured*** *from the District Office and DEXCOM (District Executive Committee). Only District-approved representatives are able to sign legal leases and/or sign for the purchase of property. All property is subject to the reversionary clause as set forth in the C&MA Constitution.*

REVERSION OF PROPERTY: If a developing church of the MidAmerica District should dissolve prior to its becoming an accredited church with The Christian and Missionary Alliance, all properties (tangible assets and real estate) would revert to the MidAmerica District. This would occur in the same manner as the reversionary clause of the Constitution of The Christian and Missionary Alliance would apply to accredited churches that close. Assets and money realized from the sale of property will be distributed to other ministry efforts as they have need.

PURCHASE OF PROPERTY: When property is allowed by the DEXCOM to be purchased by an unaccredited church of the MidAmerica District, DEXCOM may require that the title deed of that property shall be held in the name of the "MidAmerica District of The Christian and Missionary Alliance" until such time as the church is graduated to accredited status. Upon accreditation, the title deed will be signed over to the church from the MidAmerica District.

* + **Delegates to Conference and Council:** *The church is permitted to send their pastor to District Conference, District Retreat, and General Council. One lay delegate from the developing church may also be sent to Conference and Council.*

**Stage 4: Accredited Church Stage** is when a Church-Plant Project has:

* Met the stipulations set forth in the Constitution for Churches as found in the *C&MA Manual*.
* Constructed local church bylaws.
* Developed at least 20 adult members who have completed a membership class, confessed Jesus Christ as Savior and Lord, and committed to membership.
* Held an Accreditation meeting with the oversight of the district to adopt Bylaws.
* The church is reported to the Data Management Office by the district as an **"Accredited Church."**
* **Accredited Churches**
  + **Governance Authority***: Governed by the Governance Authority of the local church. This team can be developed in multiple ways. General guidelines are found in A5 – Uniform Constitution for Accredited Churches. Terms, election procedures, and other details are to be drawn out in the bylaws of the local church. Sample options can be found in the C&MA Manual.*
  + **Constitution:** *The church is to adhere to the C&MA constitution and abide by the approved bylaws as adopted by the local church and approved by the District Office.*
  + **Decision Making**: *The church is self-governing.*
  + **Purchase of Property:** *Land and buildings to be purchased are done in the name of the local church. Prior approval must be secured from the District Office and DEXCOM. All property is subject to the reversionary clause as set forth in the C&MA Constitution.*
  + **Delegates to Conference and Council:** *The church is permitted to send all licensed workers to District Conference, District Retreat, and General Council. The church is also permitted to send lay delegates to Conference and Council as outlined in the C&MA Manual.*

The Role of the District in Church Planting

As the new church develops, the District Office will help give oversight and direction to the effort. As the local church plant and planter work in conjunction with the District Office, certain expectations of the District Office will be in place:

1. We expect to be the front-line prayer warriors for the new effort and commit to holding the effort before the Lord.

2. We expect to be available to help, to listen, and to resource as much as possible when needs arise for the church planter, the plant’s leadership, and the congregation. Financial subsidy will be explored on a case-by-case basis and will be given at the discretion of DEXCOM. If subsidy is being given to the church plant, the subsidy will be mailed by the 25th of the month.

3. We expect to celebrate the fruit that is harvested and to graciously walk with the church when the fruit is not coming.

4. We expect to walk with the church planter through the ACTS paradigm that has contributed to successful church planting efforts throughout the C&MA and beyond.

* **Assessment**—the church planter participates in one.
* **Coaching**—the church planter has a church planting coach.
* **Training**—the church planter receives ongoing church planting training.
* **Support Network**—the church planter participates in a peer group.

Overview of Legal & Financial Requirements for Churches

Each item below is developed in more detail later. This is simply an overview to make sure these matters, that will need attention along the way, stay in front of you.

1. P.O. Box acquired (if needed)
2. Develop and file Articles of Incorporation
3. EIN acquired
4. State Tax ID number acquired
5. Set up bank account
6. Acquire an endorsement stamp for “signing” checks
7. Acquire Tax Exemption Number from MAD (For Federal Tax Exemption 501c3 status)
8. Acquire State Sales Tax Exemption (if applicable)
9. Acquire property/liability/worker’s compensation insurance coverage
10. Address employment matters:
    1. Develop employment handbook as needed.
    2. Acknowledge “at-will” employment in all discussion and/or written contracts with employees.
    3. Determine vacation, sabbatical, work-week rhythms, etc. as needed. See the MidAmerica District Handbook for suggested guidelines.
    4. Provide written notice to employees regarding health insurance options.
    5. Set up health insurance coverage as needed (C&MA health insurance can be set up from the Alliance Benefits Office – alliancebenefits.org).
    6. Annually file Form 8941 Credit for Small Employer Health Insurance Premiums if applicable.
    7. Handle payroll matters:
       1. Secure the assistance of an administrator such as Stewardship Payroll Services
       2. Fill out necessary forms (including W4, I-9, state withholding form)
       3. File Federal Quarterly Tax returns (Form 941) and any required State Tax returns
       4. Review SECA (Self-employed Contributions Act) requirements, and the pastor’s Federal/State Income Estimated Tax requirements
       5. Prepare Form W2 annually for employees (must include information regarding salary, housing allowance, certain benefits, and love offering totals)
       6. Prepare Form 1099 for payments to unincorporated individuals for any payment over $600 (See also Form 1096 - Annual Summary and Transmittal of U.S. Information Returns)
       7. Upon licensure from the MAD, establish the amount of the pastor’s Housing Allowance to be approved by the Advisory Team of the church/employer
       8. Explore Form 4361 if desired
       9. Ensure that a reimbursement policy is adopted. See the Finance Manual for more information. It is easiest to adopt a procedure of using professional reimbursements that includes filling out vouchers with accompanying receipts justifying all reimbursements.
11. Acquire CCLI and CVLI for permission to use music and videos in public settings
12. Establish “Safe Place” child protection policy
13. Prepare Bylaws
14. Once at “Developing Status,” Move Federal Tax Exemption from MAD to The C&MA
15. If acquiring property:
    1. Be sure to follow guidelines of the District Office completely
    2. Ensure insurance coverage
    3. Research the requirements regarding property tax exemption and be sure to maintain property tax exemption status (including filing any necessary annual reports to maintain property tax exemption)

**Church Plant – Planning Stage**

The planning stage is the initial stage of exploration with a potential planter for a potential plant project**.** This stage can last from several months up to a year in length. The primary objective during this stage is to determine the viability of a potential planter, core team, and plant location.

*As you move more deeply into the work outlined in this manual, you will regularly have to guard against simply following the mechanics of planting as set out in this material. The priority is to lean deeply into the Spirit of God through prayer, listening, faith and obedience. The church will be born through the work of Jesus in your midst rather than your activity to simply “do” the mechanics. All of this must be done; just don’t lose sight of the greatest work of following Jesus!*

1. **Prerequisites**
   * None
2. **Legal/Financial Steps**
   * None
3. **Practical Steps the Church/Planter Must Take**
   * Pray for clarity around the Lord’s call and for His wisdom to be known.
   * Spend significant time working through WHY. Why are we seeking to plant?
   * Complete all necessary requirements found in **Becoming a Planter (See Appendix)**.
   * Secure 100 prayer partners.
   * Secure at least one staff-level planting teammate.
   * Attend Church Planters Assessment Center with spouse.
   * Attend BASICS training – build initial church planting platform (see BASICS Manual).
   * Secure housing in target community.
   * Secure co-vocational employment when necessary.
   * Begin demographics studies, and ask God for his heart regarding potential places:
     + Access significant amounts of demographic information through MissionInsite (requires District Office assistance).
     + Conduct community study ***(See Appendix: Community Assessment Manual).***
     + Other tools to do demographic studies can be found in the ***Appendix (See Seven Simple Searches for Understanding your Community).***
   * Conduct interested persons meetings ***(See Appendix: Sample Core Team Commitment Card - Investing in Kingdom Expansion).***
   * Explore projected financial needs ***(See Appendix: Financing a Church Plant and Preliminary Budget Worksheet).***
   * Prepare a Church Planting Prospectus ***(See Appendix: Prospectus Development Worksheet).***
   * Establish pastoral salary/insurance start date in conjunction with the District Office.
   * Begin working through ***In the Early Days of the Effort (See Appendix).***
   * Establish initial strategies for first six months for beachheads of prayer, relationships, and discipleship. Submit to Kent.
   * Interact with area C&MA pastors and leaders on the planting exploration so they can participate through prayer, investing (people, resources, finances) and initial context understanding.
4. **What You Can Expect from the District/National Office**
   * Process through ***Becoming a Church Planter*** with the planter (See also ***The C&MA Application Process and the MidAmerica Leadership Development Pathway*** in the Appendix).
   * Assessment of Core Team.
   * Assessment of mother church (when applicable).
5. **Appendix Items for This Stage**
   * Becoming a Church Planter
   * Community Assessment Manual
   * Seven Simple Searches for Understanding your Community
   * Sample Core Team Commitment Card (Investing in Kingdom Expansion)
   * Financing a Church Plant
   * Preliminary Budget Worksheet
   * Prospectus Development Worksheet
   * In the Early Days of the Effort (Including *Studies in Prayer* & *Key Biblical X Factors*)
   * The C&MA Application Process & MidAmerica Leadership Development Pathway (LDP)

**Church Plant – Emerging Stage**

The emerging stage is when the church plant is officially starting. This stage usually lasts between 6 to 12 months. The primary objective is preparation, training, and setting the foundation for a new church.

1. **Prerequisites**
   * Fulfillment of Planning Stage requirements
   * Core Team qualifications:
     + Healthy numerical size
     + Capacity to fulfill required leadership and ministry needs
     + Agenda harmony (everyone is committed to the ministry vision, values, and philosophy)
     + Spiritual health, ownership, engagement
   * Financial commitments (means of support = Mother Church, Core Team, Co-vocational Work, Donors, District Subsidy, etc.)
   * Receive ministry and financial commitment cards from Core Team ***(See Appendix in Planning Stage for sample)***
   * Planter has moved into the community
2. **Legal/Financial Steps**
   * Get a P.O. Box for the church address and correspondence.
   * Prepare Articles of Incorporation ***(See Appendix: E14 -Sample Articles of Incorporation).*** Most of the language in the Sample Articles is essential to include.
     + See the Secretary of State website for your state for further information as to what else may need to be included in the Articles and how to submit them.
     + Send a copy to the District Office and keep a copy for your church records.
     + You also need to be aware of “follow-up filings” required according to state regulations. Most states will require a regular “update” regarding officers and the registered agent of the church.
   * Apply for EIN. Here’s how:
     + 1. Apply online at [www.irs.gov](http://www.irs.gov) (Search “employer identification number”).
       2. Choose “apply for an EIN online.”
       3. Click other
       4. Click Church
       5. Registered Agent Info (name and SSN)
       6. Physical Address of church
       7. Legal name
       8. Trade name
       9. Date church started
       10. There will be a few financial/legal questions.
   * Acquire any necessary State Tax ID Number (see your state’s Dept. of Revenue website).
   * Your Federal Tax Exemption (501(c)3) status is under the District Office number (contact the District Office for this number Letter of Determination as needed).
   * Participate in an Initial Advisory Team Meeting with District Leadership to set up the legal aspects of the new corporation.
   * Apply for State Sales Tax Exemption by visiting your state’s Department of Revenue website:
     + - Nebraska: <http://www.revenue.nebraska.gov/question/exempt_sales_chart.html#exempt>
       - Kansas: <http://www.ksrevenue.org/pecwelcome.html>
       - Missouri: <http://dor.mo.gov/business/sales/sales-use-exemptions.php>
       - Iowa: [Not currently available]
       - Colorado: <http://www.colorado.gov/cs/Satellite/Revenue/REVX/1251570904998>
   * Establish a bank account.
     + The account name must include “of The Christian and Missionary Alliance.” For example: *First Alliance Church of The Christian and Missionary Alliance.*
     + You may need documentation from the District Office to open this account. ***(See Appendix: Sample Affiliation Letter; Group Exemption Letter; Sample Letter to the Bank).*** Whether one of these letters is required, the following recommendation (or one similar) needs to be approved in writing by the District Office (for developing churches) or by the Governance Authority (for accredited churches) authorizing the signers for the bank account:

***Recommendation: That we authorize \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to open an account in the name of [church name] of The Christian and Missionary Alliance in [name of bank], and that we authorize \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_, [treasurer and assistant treasurer should be included; District Treasurer must be included] to deposit and withdraw funds on behalf of the church.***

* + - You will need to identify those who will have access to the bank account. This list of names must include the District Treasurer. His or her signature can be gained by bringing the necessary paperwork from the bank to the District Office. ***The pastor should NOT be included on the signature card.*** Also, please note the check signer of the church should not be the same person as the one who will make the deposits.
  + Purchase an endorsement stamp with the full legal name of the church (include in the name “of The Christian and Missionary Alliance). Be sure to check with your bank regarding to possibility of including only part of the bank account number on the stamp.
  + Explore financial software options (**See Appendix**: **Recommended Church Information Systems**).
  + Begin to work through HR Guidelines for matters to include in an Employee Handbook if staff is being added **(See *Appendix: Sample Employee Handbook & HR Guidelines***).
  + Handle payroll matters:
    - You may consider ***Stewardship Payroll Services*** (accessed through the Alliance Purchasing Program) to assist with payroll matters (<http://www.cmalliance.org/mycma/purchasing-program>). Another option is through Brotherhood Mutual (MinistryWorks).
    - Provide Written Notice to Employees regarding Health Insurance Options ***(See Appendix: Affordable Care Act Requirement for All Employers)***
    - Fill out necessary employee forms (including W4, I-9, state withholding form).
    - The church will need to file Federal Quarterly Tax returns (Form 941). You will also need to make regular deposit of all taxes withheld. See IRS Circular E for the schedule.
    - You will need to check with your state regarding necessary income/withholding procedures and payroll tax requirements (see the Department of Revenue for your state).
    - **For Licensed Official Workers**:
      * Upon licensure by the MidAmerica District, the pastor will be allowed to take advantage of certain tax benefits ***(See Appendix: Finance Manual for Alliance Church Treasurers and Pastors******for more information regarding tax matters.).***
      * Once licensed, establish the pastor’s housing allowance (Designated Parsonage Allowance - DPA). Submit the desired amount to the church’s advisory team for approval. ***(See Appendix: Housing Allowance Worksheet and Parsonage Allowance Exclusion Rules.) (Contact the District Office for language for the advisory team’s decision.)***
      * Make sure pastors understand the requirement to make quarterly estimated payments covering Federal Income Tax, SECA, and State/local Income Tax (the church can opt to help with this if desired). In a nutshell, as a licensed worker, the pastor is self-employed for SECA tax purposes, but is an employee in terms of filing for federal income taxes. The estimated quarterly payments made by the pastor cover both the federal income tax as well as the SECA tax. (As a self-employed individual, he does SECA rather than FICA.) SECA requires that he pays the full percentage (15.3%), but the church can opt to pay part of it if they so choose. If they do, their contribution is treated as income rather than taxes and is taxable to the pastor. If they don’t do anything for the pastor’s SECA responsibilities, then the pastor pays it all. Housing allowance is applicable toward federal income taxes, but he pays SECA on his entire salary. ***(See Appendix: Gunn Chamberlain, P.L. - Comprehensive Guide to Pastor Payroll.)***
      * If the pastor is new to ministry, discuss Form 4361 if desired.
    - **For Non-Licensed Staff**:
      * Begin quarterly withholding for state and federal taxes.
      * All federal tax deposit transactions must now be made through the Electronic Federal Tax Payment System (EFTPS).
      * State requirements need to be explored with your state’s Department of Revenue.
    - Prepare Form W2 annually for employees (must include salary, housing allowance, fringe benefits, and love offering totals).
    - Prepare Form 1099 for payments to unincorporated individuals for any payment over $600. (See also Form 1096 - Annual Summary and Transmittal of U.S. Information Returns)
  + Ensure that a reimbursement policy is adopted. ***(See Appendix: Finance Manual for Alliance Church Treasurers (and Pastors) for more information.)*** It is easiest to adopt a procedure of using professional reimbursements that includes filling out vouchers with accompanying receipts justifying all reimbursements.
  + Acquire adequate church insurance coverage.
    - Brotherhood Mutual is the insurance company used by the MidAmerica District and the C&MA around the country. You are free to explore other options, but may find that Brotherhood’s understanding of the church and the C&MA is beneficial. To contact Brotherhood, please call 1-800-333-3735.
    - You will want to secure insurance for property, vehicles, workman’s compensation, and liability. An umbrella policy of at least $1,000,000 should be held. Insurance needs to include counseling malpractice. ***WHEN YOU SECURE AN INSURANCE POLICY, YOU NEED TO HAVE THEM LIST THE* MIDAMERICA DISTRICT OF THE C&MA *AS AN ADDITIONAL INSURED.***
    - Proof of Insurance (liability, property, worker’s compensation) must be filed with the District Office when secured.
  + Fill out required health insurance forms for the C&MA [www.alliancebenefits.org](http://www.alliancebenefits.org) or preferred option.
  + Establish finance policies regarding Accounts, Accountability Systems, Money handling practices and policies. The ***Finance Manual for Alliance Church Treasurers (and Pastors)***, found in the Appendix, has much more information for the new treasurer and/or the person setting up the financial systems for the church. (Check [www.cmalliance.org](http://www.cmalliance.org) for updated versions.) You will also want to sign up for the C&MA Treasurer’s Update by contacting the District Office.
  + Begin supporting District Advancement Fund (DAF) and GCF.
    - For DAF, if a scaling process is necessary, start at 2% of general fund income and increase by 1% per year until you arrive at the required 6%. If possible, start at 6% from the beginning.
    - For GCF, don’t wait to make giving to world missions a priority. Many churches will include GCF giving in the budget. A 10% minimum is encouraged. GCF monies are sent to the National Office by the 10th of each month. (**See Appendix** for **GCF and DAF Giving Instructions** on how to send in these funds.)
  + Check with your county courthouse regarding guidelines for conducting marriages.
  + Adopt a **“Statement of Interest of Principal Officers and Governance Authority”*(See Appendix)***
  + Adopt “**Christian Community Policy”*(See Appendix - STAYING ON MISSION DOCUMENT).***

***REMEMBER: Before entering into any contracts, leases, or accounts, permission must be gained from the District Office. Also, remember that all documents must contain the name of the church followed by “of The Christian and Missionary Alliance.” Please send a copy of all such documents to the district office.***

1. **Practical Steps the Church/Planter Must Take**
   * Develop and distribute prayer cards.
   * Continue to connect with your 100 prayer partners.
   * Establish an Advisory Team. Ideally, this team should be made up of the pastor(s), a representative from the District, a representative from the mother church (if applicable), another church planter, a “spiritual father” kind of person, and someone from the core team. If possible, include men qualified to be elders. Also, if possible, include the required officers for C&MA churches: Secretary, Treasurer, and Assistant Treasurer. The Advisory Team must be approved by the District Office, and all minutes of the Team’s meetings must be submitted to the District Office for approval. No action of the Advisory Team is final until approved by the District Office. If possible, the Advisory Team members should intend to sign the church’s membership covenant when the time comes. The Advisory Team is to be reappointed by the District every 6 months. (**See Appendix:** **Advisory Team Overview** for more description of this team.)
   * Continue Core Team gatherings.
   * Begin small group meetings on location for prayer, vision casting, training and discipleship.
   * Begin launch team meetings and training – this is the team that will help officially launch the church’s public gatherings.
   * Secure office space (where applicable).
   * Secure facilities for ministry (worship, children, etc.) (where applicable).
   * Develop clear ministry structures and systems for
     + Evangelism ministry- plan for ongoing, personal, equipping events
     + Discipleship – shared definitions; shared pathways
     + Leadership development - what areas, what curriculum, when
     + Small group ministry- personnel, locations, philosophy
     + Children’s ministry- personnel, curriculum, philosophy
     + Worship ministry- personnel, instruments, equipment
     + Assimilation - greeters, follow-up process
   * Develop Safe Place guidelines for all children’s ministry areas (see www.cmalliance.org for more information on Safe Place or see resources on ministry safety at www.brotherhoodmutual.com)
   * Establish a launch date for the gatherings of the general public.
   * Plan and execute pre-launch activities (outreach, exposure events, develop community awareness, networking).
   * Get a bulk mailing permit (optional).
   * Get a CCLI license for use of music and CVLI for videos.
   * Develop website and social media presence.

**SPECIFICALLY FOR THE PLANTER:**

* + Attend BASICS training (boot camp) (the District Office will help cover the expenses)
  + Attend District Conference, District Retreat, and Cluster Gatherings
  + Begin online monthly reports. These reports are to include a copy of financial reports for the month and all minutes of Advisory Team meetings for the month.
  + Read the **MidAmerica District Handbook and Policies *(See Appendix)***
  + Read the **MidAmerica District Bylaws *(See Appendix)***
  + Read the **Church Ministries Pastor’s Handbook** from the National Office ***(See Appendix).***
  + Sign-up for a MyCMA account at [www.cmalliance.org](http://www.cmalliance.org) for access to updated information from the National Office.
  + Subscribe to Alliance Life – a free C&MA publication that will help you connect with the broader Alliance family - <https://cmalliance.wufoo.com/forms/alife-subscription-form/>

1. **What you can expect from the District/National Office**
   * DEXCOM approves the start up
   * DEXCOM approves the church’s legal name
   * Preliminary development of a subsidy package for the church plant
   * DEXCOM approval of subsidy before subsidy begins
   * District subsidy begins (upon signing of the Church Planters Contract)
   * Appointment of planter by the District Superintendent
   * Coach and cluster appointed for the planter
   * Support identified for the planter’s spouse
   * The District Office will send credentials annually (declaring you to be a licensed Official Worker)
   * The District Office will send an ordination packet (where applicable)
   * Assist with Core Team training
   * Assist with appointment of the Advisory Team every 6 months with a letter being sent to each member of the team
   * Notification sent to the National Office of planter’s official start date
   * Plant project entered into national data base
   * National Office Church Planting Grant Applied For (typically about $5000) ***(See Appendix: Church Multiplication Grant Request Form)***
   * District Office project notebook started
   * Church and planter on mailing lists
2. **Appendix Items for This Stage**
   * E14 -Sample Articles of Incorporation
   * Sample Affiliation Letter
   * Group Exemption Letter
   * Sample Letter to the Bank
   * Recommended Church Information Systems
   * Sample Employee Handbook
   * HR Guidelines
   * Affordable Care Act Requirement for All Employers
   * Finance Manual for Alliance Church Treasurers (and Pastors)
   * Housing Allowance Worksheet and Parsonage Allowance Exclusion Rules
   * Gunn Chamberlain, P.L. - Comprehensive Guide to Pastor Payroll
   * Statement of Interest of Principal Officers and Governance Authority
   * Christian Community Policy
   * Staying on Mission Document (Faith Community and Mission of the C&MA)
   * Advisory Team Overview
   * MidAmerica District Handbook and Policies
   * MidAmerica District Bylaws
   * Church Ministries Pastor’s Handbook
   * Church Multiplication Grant Request Form

**Developing Church Stage**

Developing Church Stage is the period of time between the Public Launch and Accredited Status. The length of this stage is a minimum of one year and can take up to several years for all requirements to be met. The primary objectives during this time are developing greater ministry stability and developing all necessary organizational structures.

1. **Prerequisites**
   * Fulfillment of Emerging Stage requirements
   * A minimum of 20 adults
   * Regular meetings being held
   * Hold an official Launch Gathering
2. **Legal/Financial Steps**
   * Your Federal Tax Exempt status will now move under the National Office 501(c)(3) group exemption number. The National Office will send you an **Application for Group Exemption** (See sample in ***Appendix***). (You may **not** file for your own 501c3 status and also continue under the umbrella of the C&MA.)
   * Giving records kept for year-end tax receipts.
   * Prepare an audit committee for a year-end audit of all financial records (made up of at least 3 people not to include a financial officer of the church nor a staff member). This committee should be appointed by the Advisory Team and should report all findings to the District Office.
   * In preparation for Accreditation, prepare Bylaws. ***(See Appendix: E15 - Sample Bylaws)***(Bylaws must correlate with the Uniform Constitution for Accredited Churches***. (See Appendix: A5 – Uniform Constitution for Accredited Churches)***

**Remember that Bylaws need to be approved by the**

**District Office before they can be finalized.**

1. **Practical steps the Church/Planter Must Take**
   * Adopt **E13 – Policy for the Governance of a Developing Church**. ***(See Appendix)***
   * Begin process for becoming a Greenhouse Environment.
   * Ongoing networking
   * Refine ministry systems
   * Gather
   * Evangelize
   * Pray, engage, and recruit
   * Submit online monthly reports (Including financial reports, Advisory Team minutes)
   * Conduct annual missions conference in conjunction with the district missions mobilizers
   * Submit annual report to National Office (form will be emailed to you)
   * Conduct an annual congregational meeting at which time reports are received including an ***audited*** treasurer’s report.
   * Develop your membership material (submit to District Office for review). (See C&MA DNA videos on www.cmalliance.org for suggested material to include.)
   * In preparation for Accreditation Stage, review document **E12 – Policy for Qualifying as an Accredited Church*. (See Appendix)***
   * In preparation for Accreditation Stage, review and prepare information for Accreditation Meeting Agenda. ***(See Appendix: E16 - Agenda for Organizing an Accredited Alliance Church.)***
2. **What You Can Expect from the District/National Office** 
   * Status on national data base updated
   * On-going coaching
   * Personal visits to services and Advisory Team meetings
   * National Office will send you annual report material.
3. **Appendix Items for This Stage**
   * Application for Group Exemption
   * E15-Sample Bylaws
   * A5-Uniform Constitution for Accredited Churches
   * E13-Policy for the Governance of a Developing Church
   * E12-Policy for Qualifying as an Accredited Church
   * E16-Agenda for Organizing an Accredited Alliance Church

**Accredited Church Stage**

The accreditation stage is the process of achieving accreditation by which the church is officially recognized by the state and the denomination as its own legal entity. The process toward accreditation is determined by the amount of time it takes to meet all requirements for accreditation. The primary objectives during this stage are growth, both spiritually and numerically, the development of long-term objectives, and next steps toward further multiplication.

1. **Prerequisites**
   * A minimum of 20 adults must have completed a C&MA Church membership process and have committed to be Charter Members. If no elders are in place, the Pastor and the District Office make up the membership committee.
   * Church must be at least 2 years old.
   * An official petition to the District Superintendent is submitted to become accredited.
   * District Superintendent approval required for moving to accredited status.
   * Fulfillment of Developing Stage requirements.
2. **Legal/Financial Steps**
   * Conduct an organizational meeting with the District Leadership following the **Agenda for Organizing an Accredited Alliance Church** ***(See Appendix in Developing Stage).***
   * File **IRS Form 8822-B (Change of Address for Responsible Party)** to change the Responsible Party of the church from the MidAmerica District to the lead pastor of the church or other key leader (**See** ***Appendix for form.***).
   * All contracts, mortgages, loans, leases need to now be placed in the church’s name.
3. **Practical Steps the Church/Planter Must Take**
   * Elect a nominating committee
   * Hold annual congregational meetings for the purpose of receiving reports (including audited treasurer’s report), election of officers, and the adoption of the budget
   * Revisit your Employee Handbook **(See *Appendix: Sample Employee Handbook in Emerging Stage*)**.
   * Execute multiplication strategy to multiple disciples, leaders, and churches.
4. **What You Can Expect from the District/National Office**
   * Help with the accreditation process
   * Receive District Office approval to become accredited
   * Status on national data base updated
   * After the official accreditation ceremony, the District Office will work in conjunction with the local church to transfer any applicable property to the local church
5. **Appendix Items for This Stage**
   * IRS Form 8822-B (Change of Address for Responsible Party)
   * Sample Employee Handbook

Other Important Material to Remember

1. Most **government forms** can now be filled in more quickly and easily **online**.
2. **Websites** that may be helpful:
   * C&MA National Site – [www.cmalliance.org](http://www.cmalliance.org)
   * C&MA Employee Benefits – [www.alliancebenefits.org](http://www.alliancebenefits.org)
   * MidAmerica District Site – [www.madcma.org](http://www.madcma.org)
   * Tax Issues - [www.irs.gov](http://www.irs.gov)
   * Child Protection Policy Information - <http://www.brotherhoodmutual.com/index.cfm/resources/fministry-safety/children-youth/>

<https://www.cmalliance.org/about/beliefs/perspectives/child-safety/>

1. **A Review of IRS Publications** that may be helpful:
   * Publication 15 (Circular E): Employer’s Tax Guide
   * Publication 517: Social Security and Other Information for Members of the Clergy and Religious Workers
   * Publication 1635: Employer Identification Number: Understanding Your EIN
   * Publication 1828: Tax guide for Churches and Religious Organizations (Benefits and Responsibilities under the Federal Law)
2. **A Review of IRS Forms** you may need:
   * W2 - Wage and Tax Statement
   * W3 - Transmittal of Wage and Tax Statements
   * W4 - Employee's Withholding Allowance Certificate
   * I-9: Employment Eligibility Verification
   * 941 - Employer’s QUARTERLY Federal Tax Return
   * 1040 ES – Estimated Tax for Individuals
   * 1096 - Annual Summary and Transmittal of U.S. Information Returns
   * 1099 – Miscellaneous Income
   * 4361 - Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners
   * 8822-B - Change of Address or Responsible Party — Business
   * 8941 - Credit for Small Employer Health Insurance Premiums
   * **All required Federal Tax Deposits must be made electronically.**
3. **For legal protection, it is better to file Articles of Incorporation sooner rather than later.**
4. **National Office Grant**: (applied for through the District Office)
   * Church Planting Grant from the National Office for $5000
   * Greenhouse grants and residency grants may be applied for if applicable
5. **Legal Name of the Church:**
   * “[name of church] of The Christian and Missionary Alliance”
   * Required for entities and forms requiring the legal name of the church EIN, bank account, Articles of Incorporation, etc.

For **Articles of Incorporation** regulations and instructions, please visit your state’s Secretary of State Website:

**Nebraska**: <http://www.sos.ne.gov/business/corp_serv/statutes/nonprofit.html>

**Kansas**: <https://www.kssos.org/forms/forms_results.asp?division=BS>

**Missouri**: <http://www.sos.mo.gov/business/corporations/forms.asp>

<http://www.sos.mo.gov/forms/corp/corp52.pdf>

**Iowa**: <https://sos.iowa.gov/nonprofits/forming.html>

<https://sos.iowa.gov/business/FormsAndFees.html#DNC504>

**Colorado**: <http://www.sos.state.co.us/biz/FileDocNameAvailCriteria.do?transTyp=ARTINC_NPC>

Make sure you check into “**follow-up filing” requirements after filing the Articles of Incorporation**:

**Nebraska**: Biennial Reports (and updating any changes to the Registered Agent/Office)

***NEBRASKA ALSO REQUIRES PROOF OF PUBLICATION OF NOTICE TO BE SENT TO THE SECRETARY OF STATE’S OFFICE FOLLOWING PUBLICATION IN A NEWSPAPER IN YOUR COUNTY.***

**Kansas**: Annual Reports (and updating any changes to the Registered Agent/Office)

**Missouri**: Annual Reports (and updating any changes to the Registered Agent/Office)

**Iowa**: Biennial Reports (and updating any changes to the Registered Agent/Office)

***\*IOWA BIENNIAL REPORT NOTE: THE FIRST BIENNIAL REPORT IS DUE BETWEEN JANUARY 1ST AND APRIL 1ST OF THE FIRST ODD-NUMBERED YEAR, FOLLOWING THE YEAR IN WHICH YOUR LLC WAS FORMED. AFTER THAN, BIENNIAL REPORTS MUST BE FILED EVERY ODD-NUMBERED YEAR.***

**Colorado**: Annual Reports ***and*** a report at the end of the 2nd calendar month following the initial delivery of your Articles (and updating any changes to the Registered Agent/Office)

As listed in the “Stage,” for **Tax Issues**, there are four main areas of focus (aside from Payroll Taxes):

1. **Sales Tax Exemption**: see your state’s Department of Revenue

Nebraska: <http://www.revenue.nebraska.gov/question/exempt_sales_chart.html#exempt>

Kansas: <http://www.ksrevenue.org/pecwelcome.html>

Missouri: <http://dor.mo.gov/business/sales/sales-use-exemptions.php>

Iowa: <http://www.iowa.gov/tax/educate/78595.html#income>

Colorado: <http://www.colorado.gov/cs/Satellite/Revenue/REVX/1251570904998>

2. **Federal Income Tax Exemption**: see the District Office for federal tax exemption number while in church planting stages; see the National Office for tax exemption number when in developing and accredited stages.

3. **Property Tax Exemption**: check with local courthouse regarding property tax regulations.

**Forms for Payroll**:

1. Iowa:
   * W4
   * IA W4
   * I-9
   * Iowa Withholding Registration - <https://www.idr.iowa.gov/CBA/start.asp>
2. Nebraska:
   * W4
   * I-9
   * Form 20: Nebraska Tax Application
3. Kansas:
   * W4
   * I-9
   * K-4: Employee’s Withholding Allowance Certificate
4. Colorado:
   * W4
   * I-9
   * CR 0100 Colorado Sales Tax Withholding Account Application
5. Missouri:
   * W4
   * I-9
   * Form 2643 Missouri Tax Registration Application