



ima

International Ministerial Association, Inc.

**ASSOCIATE CHURCH
MEMBERSHIP APPLICATION**

International Ministerial Association, Inc.

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www.imainfo.org

IMA Group Exemption Affiliated Subordinate Church Information Acknowledgement

As Pastor of: _____

Church Name

I acknowledge the following information concerning the Internal Revenue Service 501(c)3 Group Exemption provided by the International Ministerial Association, Inc.

1. EXEMPTION LIMITATIONS This exemption is limited to Federal coverage only. Exempt subordinates are not required to file Federal income tax returns on church related religious activity. Contributions made to exempt subordinate churches are deductible by the donors. This coverage does not apply to the state. Each state has its own requirements for tax-exempt status and must be applied for by the church.
2. IRS LISTING OF THE EXEMPT CHURCH The church is not listed with the IRS independently. The church is listed under the IMA Group Exemption number.
3. IMA CHURCH REPORTING TO THE IRS The IMA is required to sustain a list of qualified churches for the IRS (not later than 45 days of the close of the IMA accounting period). The IMA's fiscal year ends on July 31 of each year. Churches that become subordinate affiliates after July 31, will be listed with the IRS the following year. This does not affect the new subordinate's Group Exemption. The Home Office maintains the master list.
4. RENEWALS Churches are considered delinquent after January 31 and may be withdrawn from the IRS listing on April 1, of the current renewal year. **In order for the church to continue to receive IMA Group Coverage the church must have an IMA member as the "recognized pastor". The church's renewal is contingent on the "recognized pastor" renewing first.**
5. UPDATE INFORMATION It is the responsibility of the covered church to report any changes in status, such as address, pastor, phone, etc., to the Home Office.
6. FINANCIAL REPORT The covered church is required to submit the church's annual financial report to the Home Office with the application, unless the church is less than a year in operation. The church is subject to submit an annual financial report to the Home Office with the annual renewal if required
7. HOUSE CHURCHES In most cases the IRS will recognize House Churches if the church meets the accepted characteristics outlined by the IRS. The IMA is not responsible for any adherence of the House Church to the zoning laws.
8. LIABILITY Church affiliation with The International Ministerial Association, Inc., is for IRS Tax-Exempt purposes only. The leadership or staff either locally or nationally assumes no liability for any actions or events that occur regarding the affiliated church's property or leadership.

Pastor's Signature

Date

Note: This signed document MUST accompany the application.

Information Regarding Federal Employer Identification Number (EIN)

WHY DO IMA CHURCHES NEED TO APPLY FOR THEIR OWN EIN?

The IMA operates as its own entity, recognized by the IRS as an association of ministers and their churches. Part of this structuring includes the ability to extend Group Coverage for Tax Exemption to Subordinate Entities (churches). However, even with Subordinate Entity status, IMA Affiliated Churches still need to apply for their own Federal Employee Identification Number.

The primary reason this number is needed is because each Subordinate Entity **must have its own EIN listed on the document showing all of the IMA's Affiliated Churches**. This number is also necessary for paying employees of the church, is often required by banks to conduct business, and may apply to certain aspects of your ministry operations that require filing tax forms such as W2's and 1099's.

**TO APPLY FOR AN EIN, PLEASE VISIT THE IRS WEBSITE
(search site for "Apply for EIN")**

www.irs.gov