

# ASSOCIATE CHURCH MEMBERSHIP APPLICATION

**International Ministerial Association, Inc.** 

PO Box 6644 Louisville, KY 40206 812-550-1240 | ima@imainfo.org www.imainfo.org



### **Affiliated Church Membership Application**

Date:	//_ IMA Recogn	ized Pastor:		
_	ddress:			
. J		State:	Zip:	
Physical A	Address:			
,		State:	 7in:	
Federal Fr		:IN)*:		
Church Phone:				
Church Website:				
Ondron VV				
questions Subordina	s are based on that list. In or ate Associate Church, the fo	es the legal definition of a church der to be considered for 501(c)3 Illowing questions MUST ALL B rage and ensures our legal comp	coverage as a E ANSWERED.	
1.	Does this church have by-laws? _			
2.	Is this church incorporated? Or otherwise have a legal existence?			
3.	Does this church agree with the Purpose of the IMA as defined in the IMA By-Laws?			
4.	Does this church have a definite and distinct ecclesiastical government?			
5.	Does this church have a regular designated place of worship?			
6.	Does this church meet in a residential house?			
7.	Does this church provide regular religious services?			
8.	Does this church agree with the IMA By-Laws and Doctrinal Statement?			
9.	Does the church keep minutes and accurate financial records?			
10.	<u> </u>			
11. 12.	The Internal Revenue Service Department of Washington, D.C. requires, according to IRS criteria Section 3121 (W), that each church must be identical with us in purpose and operation in its activities as stipulated in the constitution of the International Ministerial Association, Inc. Should the government call for information or statement of policy, will you submit the same through the IMA?			
	APPL	ICATION FEES		
Fee is bas	ed on average Sunday church a	ttendance: (please check one)		
		250-499 (\$250) 500-1000 (\$300)	1000+ (\$350)	
I hereby a	ffirm the foregoing:	Pastor's Signature	Data	
		rasioi s signature	Date	
District Chairperson's Signature District Date				



#### 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. <u>EXEMPTION LIMITATIONS</u> 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 <u>does not</u> apply to the state. Each state has its own requirements for tax-exempt status and must be applied for by the church.
2. <u>IRS LISTING OF THE EXEMPT CHURCH</u> The church is not listed with the IRS independently. The church is listed under the IMA Group Exemption number.
3. <u>IMA CHURCH REPORTING TO THE IRS</u> 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. <u>RENEWALS</u> 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. <u>UPDATE INFORMATION</u> 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. <u>FINANCIAL REPORT</u> 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. <u>HOUSE CHURCHES</u> 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. <u>LIABILITY</u> 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

Pastor's Signature Date

Note: This signed document MUST accompany the application.

liability for any actions or events that occur regarding the affiliated church's property or

leadership.



## 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